Report

OF THE

Bombay Cha[illegible]ber of Commerce

FOR TH[illegible] YEAR 1918.

(Es[illegible]lished 22nd Sept[illegible])

PRESENTE[illegible] TO THE ANNU[illegible] G[illegible] MEETING
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PRINTE[illegible] TIMES PRESS.

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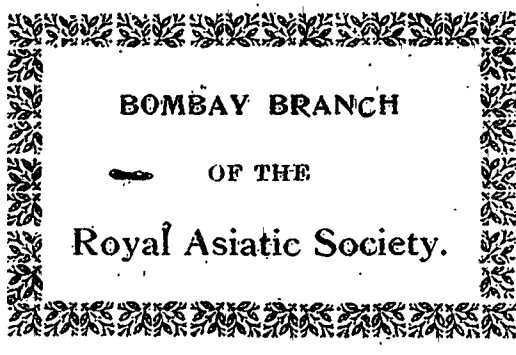

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Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1918

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(Established 22nd September 1836.)

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON THE 2nd APRIL 1919.

12/1/59

Bombay:
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Bombay Chamber of Commerce.

ESTABLISHED 22nd SEPTEMBER 1836.

Honorary Members.

The Rt. Hon'ble LORD REAY, LL.D., G.C.I.E. | A. H. CAMPBELL, Esq.

Chamber Members.

Messrs. ALLEN BROS. & Co. (INDIA), LD.
" E. & W. ANDREW, LD. (MANCHESTER) BOMBAY AGENCY.
" L. & F. BARRACLOUGH & Co., LD.
" J. A. BEGBIE & Co.
" BELL, RUSS & Co.
" BENNETT, COLEMAN & Co., LD.
" BIRD & Co.
" C. BOGGIANO & Co.
" W. H. BRADY & Co., LD.
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" CHUGONDAS & Co.
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" CRAWFORD, BAYLEY & Co.
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" CROFT, MODY & Co.
" SASSOON J. DAVID & Co.
" JOHN DICKINSON & Co., LD.
" DUNCAN STRATTON & Co.
" J. DUXBURY & Co., LD.
" EWART, LATHAM & Co.
" A. F. FERGUSON & Co.
" JAMES FINLAY & Co., LD.
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" FORBES, FORBES, CAMPBELL & Co., LD.
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" HENRY GANNON & Co.
" GILL & Co.
" B. G. GORIO & Co.
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" GREAVES, COTTON & Co.
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" GUTMANN & Co.
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" HOAR MILLER & Co.
" JOHN BRUCE MURRAY, SON & Co.
" KAHN & KAHN.
" KIDDLE, REEVE & Co.
" KILLICK, NIXON & Co.
" KING, KING & Co.

Messrs. LANGLEY & Co.
" LATHAM, ABERCROMBIE & Co.
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" JAMES MACKINTOSH & Co.
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" MILLARS' TIMBER & TRADING Co., LD.
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" NARANDAS RAJARAM & Co.
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" PARKE, DAVIS & Co.
" D. M. PETIT, SONS & Co.
" PHIPSON & Co.
" PREMCHAND ROYCHAND & SONS.
" PRIER DE SAONE & Co.
" RALLI BROTHERS.
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" RICHARDSON & CRUDDAS.
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" SYMONS, BARLOW & Co.
" TATA SONS, LD.
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" TURNER, HOARE & Co.
" TURNER, MORRISON & Co., LD.
" VOLKART BROTHERS.
" WALLACE & Co.
" WELD & Co.

MR. A. DURST.
" AHMEDBHOY HUBIBBHOY.
THE BOMBAY COMPANY, LD.
THE BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
THE BOMBAY ELECTRIC SUPPLY AND TRAMWAYS COMPANY, LIMITED.

Chamber Members—contd.

THE BOMBAY GAS CO., LD.
THE DUNLOP RUBBER CO., LD.
THE GOSHO KABUSHIKA KAISHA.
THE HOLLAND-BOMBAY TRADING CO., LD.
THE JAPAN COTTON TRADING CO., LD.
THE MITSUI BUSSAN KAISHA, LD.
THE NESTLE AND ANGLO-SWISS CONDENSED MILK CO.
THE NEW MOFUSSIL CO., LD.
THE PORCUPINE FOUNDRY, CO., LD.
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THE SIZING MATERIALS CO., LD.
THE UNITED STATES STEEL PRODUCTS CO.
THE EAGLE, STAR & BRITISH DOMINIONS INSURANCE COMPANY, LD.
THE NEW ZEALAND INSURANCE CO., LD.
THE SOUTH BRITISH INSURANCE CO., LD.
THE SUN LIFE ASSURANCE CO. OF CANADA.
THE ALLIANCE BANK OF SIMLA, LD.
THE BANK OF BOMBAY.
THE BANK OF INDIA, LD.
THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
THE EASTERN BANK, LD.
THE HONGKONG AND SHANGHAI BANKING CORPORATION.
THE IMPERIAL BANK OF PERSIA.
THE INTERNATIONAL BANKING CORPORATION.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
THE RUSSO-ASIATIC BANK.
THE YOKOHAMA SPECIE BANK, LD.
THE B. B. & C. I. RAILWAY COMPANY.
THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COY.
THE NIPPON YUSEN KAISHA.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

Associate Member.

THE COMPAGNIE GENERALE D'EXTREME-ORIENT.

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THE HON'BLE MR. NIGEL F. PATON, *Chairman.*
THE HON'BLE MR. R. H. BROOKE, *Dy. Chairman.*
SIR THOMAS BIRKETT, KT.
SIR LAWLESS HEPPER, KT.
T. W. DOWDING, ESQ.
J. H. FYFE, ESQ.
MALCOLM N. HOGG, ESQ.
D. M. INGLIS, ESQ.
RALPH KIDD, ESQ.

RETIRING COMMITTEE.

THE HON'BLE MR. MALCOLM N. HOGG, *Chairman.*
THE HON'BLE MR. S. J. GILLUM, *Dy. Chairman.*
J. B. BENNETT, ESQ.
G. H. BOWMAN, ESQ.
J. H. FYFE, ESQ.
RALPH KIDD, ESQ.
NIGEL F. PATON, ESQ.
A. J. RAYMOND, ESQ.
R. WOOLLCOMBE, ESQ.

R. E. GREGOR-PEARSE, ESQ., SECRETARY.

CHAMBER'S REPRESENTATIVES.

Legislative Council of H. E. the Governor General of India
THE HON'BLE MR. NIGEL F. PATON.

Legislative Council of H. E. the Governor of Bombay.
THE HON'BLE MR. R. H. BROOKE.

Bombay Port Trust Board.
SIR THOMAS BIRKETT, KT.
THE HON'BLE MR. NIGEL F. PATON.
MALCOLM N. HOGG, ESQ.
A. H. FROOM, ESQ.
MEYER NISSIM, ESQ.

Bombay Improvement Trust.
A. M. TOD, ESQ.

Bombay Municipal Corporation.
HUGH G. COCKE, ESQ.
A. M. TOD.

College of Commerce Advisory Board.
W. A. HAIG-BROWN, ESQ.
C. H. WILSON, ESQ., C.I.E.

Bombay Smoke Nuisances Commission.
F. C. ANNESLEY, ESQ.

St. George's Hospital Advisory Committee.
DR. SIR STANLEY REED, K. B. E., LLD.

CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

Chairmen.

J. Skinner	1836-37	A. D. Grant	1870-71
M. T. Brownrigg	1837-38	W. G. Hall	1871-72
H. G. Gordon	1838-39	J. K. Byrhell	1872-73
J. Skinner	1839-40	H. E. Bright / E. Lord	1873-74
T. R. Richmond	1840-41	D. Watson	1874-75
C. B. Skinner	1841-42	J. A. Forbes	1875-76
S. D. Murray	1842-43	G. F. Henry / Donald Graham	1876-77
J. Wright / E. Lyon	1843-44	Walter Lang	1877-78
T. Cardwell	1844-45	M. Mowat	1878-79
J. Smith	1845-46	C. Macdonald	1879-80
W. Graham	1846-47	J. N. Graham	1880-81
John Parsons	1847-48	E. Comber / W. M. Macaulay	1881-82
A. G. Latham	1848-49	James Thorburn	1882-83
Robert Strong	1849-50	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84, 1884-85, 1886, 1887, 1888, 1889
W. S. Grey	1850-51	A. F. Beaufort	1890°
John Parsons	1851-52	L.R.W. Forrest,	1890°, 1891, 1892°
A. H. Campbell	1852-53	J. L. Symons	1892°
H. B. Gilmour	1853-54	R. S. Campbell	1893°
James Graham	1854-55	W.R. Macdonell,	1893°, 1894, 1895
W. F. Hunter	1855-56	A. F. Beaufort	1896
A. T. Binny / H. B. Gilmour	1856-57	A. Abercrombie	1897
John Fleming	1857-58	R. H. Macaulay	1898
Robert Ryrie	1858-59	A. Abercrombie	1899
H. D. Cartwright / Henry Scott	1859-60	William Greaves,	1900, 1901, 1902°
Andrew Grant / George Hamilton / George Lord	1860-61	J. M. Dick	1902°, 1903
James N. Fleming / Michael H. Scott	1861-62	C. H. Armstrong	1904, 1905
Robert Hannay / Alexander Brown	1862-63	H. E. E. Procter	1906
Andrew Grant	1863-64	C. H. Armstrong	1907
A. C. Gumpert / Alexander Stewart	1864-65	Sir Henry Procter, Kt.	1908
A. J. Hunter	1865-66	C. H. Armstrong	1909
W. Christian / A. J. Hunter / Alexander Brown	1866-67	R. G. Monteath	1910
J. Foggo	1867-68	C. H. Armstrong.	1911, 1912
Hamilton Maxwell	1868-69	Sir Chas. Armstrong, Kt.	1913
H. E. Astley / D. Graham	1869-70	Marshall F. Reid, C. I. E.	1914
		T. W. Birkett	1915
		J. S. Wardlaw Milne	1916
		Malcolm N. Hogg	1917, 1918

(° Part year.)

Secretaries.

R. X. Murphy	1836-38	H. Brooke	1859-64
J. E. Brenan	1838	James Taylor	1864-73
R. X. Murphy	1838-41	John Gordon	1873-84
T J. A. Scott	1841-46	David Watson (Acting)	1881-82
John Connon	1846-57	John Marshall	1884-98
John Mawson	1857-59	Frederick Nöel-Paton	1898-1905
J. A. Crowe (Acting)	1858-59	J. B. Leslie-Rogers	1905-1911

R. E. Gregor-Pearse, Appointed 1912.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Wednesday, 2nd April 1919, at 3-30 p.m., to transact the following business :—

(1) To receive the Report of the outgoing Committee for the year 1918.

(2) To confirm the nomination of the members of the new Committee made in accordance with Rule 22 (*i*).

(3) To amend Rules 4 and 5 of the Chamber's Rules and Regulations.

(4) To appoint Auditors of the Chamber's accounts for the year 1919.

(5) To appoint two Trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that may be brought forward.

The Hon'ble Mr. Malcolm N. Hogg, Chairman of the Chamber, presided.

Among those present were:—The Hon'ble Mr. S. J. Gillum (Deputy Chairman of the Chamber), Sir Thomas Birkett, Kt., Mr. J. B. Bennet, Mr. J. H. Fyfe, Mr. Ralph Kidd, Mr. Nigel F. Paton, Mr. R. Woollcombe, Members of the Committee of the Chamber.

Mr. W. C. Shepherd, B.A., I.C.S., Collector of Bombay, Mr. P. J. Mead, I.C.S., Director of Industries, Mr. G. W. Hatch, I.C.S., Chairman, Bombay Port Trust, Mr. J. P. Orr, C.B.E., C.S.I., I.C.S., Chairman, City of Bombay Improvement Trust, Mr. F. Noyce, I.C.S., Controller of Cloth, Mr. G. Wiles, I.C.S., Chairman,

Cotton Contracts Committee, Mr. P. Eccles, B.A., I.C.S., Collector of Customs, Mr. H. Holmes (Messrs. E. & W. Andrew, Ltd., (Manchester), Bombay Agency), Mr. T. N. Begbie (Messrs J. Begbie & Co.), Mr. J. A. Kay (Messrs. W. H. Brady & Co., Ltd.), Mr. James P. Chrystal (Messrs. P. Chrystal & Co.), Mr. W. M. Ross and Mr. D. Moir (Messrs. Ewart Latham & Co.), Mr. D. M. Inglis (Messrs. James Finlay & Co.,Ltd.), Mr. G. E. S. Sheers (Messrs. Fleming, Shaw & Co.), Mr. A. W. Whitworth (Messrs. Forbes, Forbes, Campbell & Co., Ld.), Mr. R. D. England (Messrs. W. & A. Graham & Co.), Mr. R. Randow (Messrs. Gutmann & Co.), Mr. W. M. Wakefield (Messrs. Heatley and Gresham, Ltd.), Mr. W. L. Lengacher (Messrs. Kahn & Kahn), Sir Henry Proctor, Kt., and Mr. F. C. Annesley (Messrs. Killick Nixon & Co.), Mr. W. A. Haig Brown (Messrs. King, King & Co.), Messrs. W. O. Deacon and R. D. Marshall (Messrs. Lyon Lord & Co., Ld.), Mr. A. H. Froom (Messrs. Mackinnon, Mackenzie & Co.), Mr. J. S. Brown (Messrs. Millar's Timber & Trading Co., Ld.), The Hon'ble Mr. Purshotamdas Thakurdas (Messrs. Narandas Rajaram & Co.), Mr. E. G. Montgomery (Messrs. Owen and Okell), Mr. H. D. Gill (Messrs. Richardson & Cruddas), Mr M. Nissim (Messrs. David Sassoon & Co., Ltd.), Messrs. J. M. Wood and T. Campbell (Messrs. Skippers & Co., Ltd.), Mr. T. W. Dowding (Messrs. Turner Morrison & Co., Ld.), Mr. L. Volkart (Messrs. Volkart Brothers), Mr. R. H. Brooke (The Bombay Company, Ld.), Mr. N. N. Wadia, C.I.E. (The Bombay Dyeing & Manufacturing Company, Limited), Mr. W. J. Burrows (The Compagnie Generale d'Extreme Orient), Mr. A. R. Burch, Mr. W. T. Lane (The Bombay Gas Co., Ld.), Mr. C. N. Moberley (The Bombay Electric Supply and Tramways Co., Ld.), Mr. L. W. H. Young (The Bombay Steam Navigation Co.,Ld.), Mr. Ly. A. Leodos, (The Compagnie des Messageries Maritimes),Sir Robert Aitken,Kt., (The Bank of Bombay), Mr. J. Keenan (The Chartered Bank of India, Australia and China), Mr. C. H. Wilson, C.I.E., (The Hongkong & Shanghai Banking Corporation),Mr. H. T. Gorrie (The South British Insurance Co., Ld.), The Hon'ble Mr. Phiroze C. Sethna, O.B.E., (The Sun Life Assurance Co., Ld.), Mr. E. Danner (A. Dürst), Mr. R. E. Gregor-Pearse, Secretary, and Mr. H. Royal, Acting Assistant Secretary, of the Chamber.

THE CHAIRMAN'S SPEECH.

The notice convening the meeting having been read the **Hon'ble Mr. Malcolm N. Hogg,** in opening the proceedings, said:—

Gentlemen,—My first and a very pleasant duty is to welcome our guests and to express the pleasure with which we see them present at to-day's meeting.

When we last met at our Annual Meeting, Germany had just launched her supreme offensive and our minds were overshadowed by the beginning of the darkest period of anxiety through which we had to pass. The first thought which must be in the minds of all of us to-day is thankfulness for the contrast in the conditions under which we now meet. Thanks to the magnificent tenacity and bravery of our own and our allies' forces we have emerged victorious from the great war and you will, I think, wish me to express on behalf of the members of this Chamber, our deep sense of gratitude to all the fighting forces of our Empire. To us in India the services of the Navy loom particularly large and it is a happy coincidence that we have as an honoured guest in India to-day that most distinguished sailor, Admiral Lord Jellicoe. Nor must we forget the officers and men of the Mercantile Marine, whose part in the war has been of the most vital importance and has required a high standard of unwavering courage and devotion to duty. As some slight recognition of their services I am glad that a fund has been raised in Bombay during the last year to build a new and worthy Seamen's Institute, and I hope that the members of this Chamber will see to it that that institute shall never want for the funds necessary to enable it to fulfil its purpose.

But if the change from war to peace, or at any rate what I may call anticipatory peace, conditions is the greatest and the first in our minds to-day, there have been other changes of considerable local importance during the past year to which some reference is due. After 5½ years of strenuous work in this Presidency Lord and Lady Willingdon left India for a brief and well-earned holiday in December last. I feel sure that the resolution of appreciation which your Committee passed and communicated to them, and which is quoted in full in the Report, will command your unanimous support and approval. I need only repeat my

complete concurrence with that Resolution. To our new Governor, H. E. Sir George Lloyd, your Committee read an address of welcome on his arrival and on this occasion it is only necessary for me to wish him every success in the discharge of his heavy responsibilities and to assure him that the members of this Chamber collectively and individually, will co-operate heartily with him in all that promotes the good Government, prosperity, health and happiness of the City and Presidency of Bombay and all classes of its inhabitants. Another high office in which this Chamber is closely interested and which has changed hands during the past year, is the Finance Membership of the Government of India. Sir James Meston succeeded Sir William Meyer in November and although there have been differences of opinion over the merits of his first taxation Bill I do not think that any one bears him any the less good will on that account, for whatever our opinions of that taxation Bill may be we all realise that to Sir James Meston it was an uncomfortable heritage of the past.

Government Control.

In my speech last year I expressed the opinion that when the war came to an end commerce and industry would have a severe struggle to regain their lost freedom of action. Well, gentlemen, we are now face to face with that struggle; and one of the principal duties of your new Committee will be to press constantly for the removal of all except absolutely necessary forms of control and for the efficient working of those which may be necessary. I think that for some time to come a certain degree of control over the distribution of the raw materials of the British Empire will be required but your Committee will have to exercise a lynx-like vigilance to see that that control does not extend beyond the strictest limits. I hope I may take it as a good augury of the intentions of Government that the prohibition on the export of pearls has recently been removed. But that is a relatively small matter and as soon as peace has been signed I think we shall have to press for a reconsideration of the whole system of control and a revision of the principles on which it is based in the light of the changed conditions; for there is no doubt that strong dissatisfaction is felt in many quarters over the working of several of the existing systems of control.

But the abolition of Government control is not the only nor the greatest problem which the cessation of hostilities has brought into prominence. Since the signing of the Armistice the merchant in India has been faced by peculiar difficulties. The prices of all manufactured articles have fallen heavily, demand for them has been nominal, and the condition of the distributing markets consistently depressed and occasionally panicky. On the other side of the picture the eager demand for India's raw materials, which it was expected would follow the cessation of hostilities, has not yet made its appearance. With regard to the situation in India itself I will not take up your time by analysing the causes of the depression, but there can be no doubt that it has been much aggravated by the prevailing scarcity of foodstuffs and fodder amounting in many areas to serious famine. Our own Presidency is particularly hard hit in this respect and while I have no wish to turn my speech on this occasion into a begging appeal I cannot refrain from putting in a word for the needs of the Famine Fund. It follows from what I have said that in my opinion much depends on the coming rainy season. If we get good rains I look forward to a considerable revival of trade prosperity in India in the autumn. With regard to export trade I think we must realise that while the need for raw materials is undoubtedly great the time required for setting in working order the normal machinery for meeting that need will be greater than was generally foreseen and in this connection the fall in the rates of freight and the anticipations of a futher fall have acted as a considerable check on business and will continue to do so until buyers come to the conclusion that rates have reached or are near a stable basis.

Capital and Labour.

Another great problem, of a less local and more permanent nature, which is prominently before us at present is the readjustment of the relations of capital and labour. This problem has arisen in an acute form almost throughout the civilized world and perhaps the only point on which there is no disagreement is that the old conditions can never be re-established and that very considerable changes are necessary. But on this occasion I only wish

to make a few remarks on the problem as it presents itself to us here in India and particularly in Bombay. The strikes in Bombay last January brought into prominent notice the very unsatisfactory conditions under which industrial labour in India lives and works. The problem is a difficult one, but I personally am convinced that in the long run shorter hours and better housing are bound to pay whatever the initial difficulties may be. In Bombay the question of housing is probably the most urgent and important feature of the problem and it is complicated by the geographical difficulties of our situation. But a solution must be found and I am glad that our new Governor has taken the question up with so much enthusiasm. It is up to all of us to give every assistance in our power to the solution of this difficult problem; I say all of us advisedly and not only large employers of labour, for in Bombay the housing question is one which affects closely all classes of the population and is not confined to the housing of the workpeople in factories. I regard this question as by far the most urgent one before us in Bombay to-day.

While therefore we rejoice and rightly rejoice at the termination of hostilities in an overwhelming victory for ourselves and our allies we cannot shut our eyes to the fact that peace will not bring with it any time of easy prosperity. After the strain of the last 4½ years, we all want a rest, but that rest will have to be of the briefest and only preparatory to a vigorous application of our energies to the future difficulties of commerce and industry.

The Montagu-Chelmsford Reform Scheme.

I referred last year to the address which this Chamber presented to H. E. the Viceroy and the Secretary of State; in July last the Montagu-Chelmsford Reforms Report was published in India and later your Committee were asked to state the views of this Chamber upon the main features of it.

A Sub-Committee, consisting of the Deputy Chairman, Mr. Paton, Mr. Haig-Brown and myself was appointed to draft a reply. The result of our deliberations was approved by the General Committee with but few and slight alterations, sent into Government and circulated to members. It will be reprinted in full in an appendix to our Annual Report and I need

only express the hope that it successfully represented the views of the large majority of our members. In the discussion which followed the publication of the Reforms Report a demand was put forward by the non-official European community that it should be represented on what afterwards became known as the Southborough Committees, a representation which was not suggested in the Report. This demand was acceded to and Government invited me to become a member of the Franchise Committee under the Chairmanship of Lord Southborough. My principals deemed it their duty to authorise me to accept this invitation and in consequence of this and of the subsequent work on the Imperial Legislative Council I was absent from Bombay almost continuously from the beginning of November till the end of March. I am sure you will wish me to take this opportunity of thanking the Deputy Chairman on your behalf for acting as Chairman during those 5 months and thus undertaking a burden of work and responsibility rather greater than what I imagine he bargained for when he accepted his office. Well, gentlemen, I am not at liberty to say anything about the report of the Franchise Committee, but there is one aspect of the question to which I feel some reference must be made. Whatever degree of representation may ultimately be accorded to our community under the new constitutional schemes it is quite certain that we shall be called upon to take a far larger and more active part in the political life of this country than we have done in the past and we must respond to that call if we are to keep our proper place in India. There is work for us to do on municipalities, on provincial councils, on the central council and the supply of men to do that work can only be forthcoming if the community as a whole takes a live and continuous interest in public questions. I know that this has been pointed out before, quite recently for instance by Mr. Buckland at the Annual Meeting of the European Association, but I venture to think that it cannot be too often repeated. It will not be enough in future that an active part in these questions should be limited to a few enthusiasts. It will be necessary that the community as a whole should take a keen interest not only in the selection of their representatives but in the question with which those representatives have to deal and in the manner in

which they deal with them. I commend this aspect of the future to the earnest consideration not only of individual Europeans in India but of the employers who send them here, for they will have to make it possible for their staff to take some part in the larger public life of the future and to encourage them to do so.

I hope that I am right in believing that the comparative apathy, which we are frequently charged with having shown in the past, has been due to the rather hollow and unreal nature of politics in India hitherto and that the greater opportunities will bring forth the men to seize them. Well, gentlemen, it is time that I descended from the pulpit and returned to a review of some of the questions which have been before the Chamber since our last meeting.

The Indian Defence Force.

One of the most important of those questions is the future of the Indian Defence Force or rather what permanent responsibilities we are to assume in respect of the maintenance of law and order. I think that a very large majority of opinion among us is in favour of a compulsory basis for the discharge of those responsibilities, but there was a considerable gulf between the original proposals of the military authorities, as set forth in the Memorandum by the Adjutant General recently circulated to members, and the views of that majority as to the scope of those responsibilities. I attended on the 20th and 21st of last month a Conference at Delhi on this question at which several non-official representatives were present. The results of this Conference were, I think, very satisfactory. The military authorities showed every disposition to meet our views and a series of provisional resolutions were agreed upon. A copy of these resolutions will, I understand, shortly be sent to me, when I will communicate them to your new committee. I may add that the Chamber is in no way committed to these resolutions. Where the resolutions were not actually covered by the views of the Chamber as already communicated to me I made it clear that my assent was personal only and that I had no authority to bind the Chamber. At the same time I think that the resolutions were all of them in general accord and easily reconcilable with the views of the Chamber, in so far as I had them before me. I understand that a draft bill will be circulated for opinion in the

autumn and will be brought before the Legislative Council in next February. With regard to the current year the present Act has been prolonged to cover it, but the amount of training, which will be required under the Act, has been reduced to a minimum, which should command general assent.

Excess Profits Duty.

Another subject which involved a good deal of work during the recent sessions of Council was the Excess Profits Duty. As you are aware I was a member of the Select Committee on that bill; as I had not had an opportunity of discussing the bill with the Committee, owing to my prolonged absence from Bombay, the Deputy Chairman and Sir Robert Aitken were good enough to come to Delhi, appear as witnesses before the Committee and generally discuss the measure with me. Their assistance was of great value to me and I hope that you will agree that the Act as finally passed was a very much better measure than the Bill as originally introduced.

Passage Accommodation to Europe.

The grave deficiency of passage accommodation to Europe, even for the requirements of those whose health urgently demands an immediate departure from India, is another subject which has been engaging your Committee's attention. The working of the Passage control system has given rise to very general dissatisfaction and criticism; the position is still full of difficulty, but if all the steamers which have been foreshadowed materialise there should be a very marked improvement during the next 6 weeks. In this connection strong resentment was felt at the alleged commandeering of 2 steamers, which might otherwise have been available for the transport of Europeans, particularly women and children, from Singapore, for the repatriation of enemy subjects from China. In answer to a question which I asked in Council Government stated that it was not their intention to divert allied or neutral shipping to this purpose until the demands of British and allied subjects on that shipping had been fully satisfied, which so far as it goes is satisfactory. But the question of the repatriation of enemy subjects now in this country remains one of considerable difficulty. Your Committee regard it as equally unthinkable that

they should be allowed to regain their liberty and remain in India as that they should be provided with shipping at the expense of British and Allied subjects. The only solution appears to be to utilise enemy shipping for their repatriation at the earliest possible moment and for this we must, I think, continue to press.

Railway Development.

There is no subject in which this Chamber takes a keener and more continuous interest than the development of the Railway system of India. I dealt with this subject at some length in a speech which I made in the Legislative Council last month on a resolution moved by Mr. Sarma to reduce the Budget grant for railway expenditure. I will not weary you with repetition and I need only say that we welcome the substantial provision made this year for the work of re-equipping our railways and hope that we may regard this as an earnest of Government's intention to tackle this vital problem more seriously than they have done in the past; I trust that at an early date we may see the abandonment of the old vicious system of annual doles which lapsed if not spent within the year and varied in their degree of inadequacy with the financial conditions of each year and that there will be substituted for it a vigorous policy of 3 or 5 years' programmes, thus enabling railways to take a comprehensive and long view of their development requirements and removing from them the temptation to wasteful expenditure which the system of lapsing annual grants presents.

A number of other subjects of considerable interest came before your Committee during the year, but they are dealt with in the Report and time does not permit of my referring to them in detail. I will content myself with a brief reference to two other subjects of great importance.

Industrial Commission's Report.

The first is the Industrial Commission's report which was issued last year. This report is a refreshing document in that it tackles the questions referred to the Commission comprehensively and vigorously and makes a number of constructive proposals of far-reaching importance. The members of this Chamber yield to none

in their desire to assist in the development of industries in India and the silly libel that their interests as exporters and importers make them antagonistic, or at best indifferent, to the industrial development of India is so entirely contradicted by facts that it requires no other refutation. The Government of India have appointed Mr. Low on special duty to accelerate the consideration of the Commission's recommendations and we may therefore hope to see action taken on this Report before it becomes merely an interesting historical relic in the archives of the Government of India.

Cotton Clearing House.

The second subject, to which I must refer, is the establishment of a cotton clearing house in this city. The ill-regulated manner in which the cotton trade, the staple trade of Bombay, was carried on has for years been a reproach to this great city. The establishment of a clearing house under the control of a central Committee is the first step on the path of reform and I hope that it will not be very long before we see the cotton trade of Bombay conducted on up-to-date lines similar to those prevailing in Liverpool and the other great cotton markets of the world.

Domestic Affairs.

I will now turn for a moment to our domestic affairs. The accounts for the year show a normal excess of income over expenditure and call for no special comment. I referred last year to an item of Rs. 6,292-11-0, which was in suspense in connection with the non-publication of our statistical returns and which carried a liability to the Chamber to supply the returns in the future to the subscribers or to refund their money. During the past year this liability has been discharged by one or the other method and the whole matter is now completed. I am glad to say that the restrictions on our statistical returns have been removed and that full publication has been resumed. In this connection it may be of interest to members to know that throughout the period of suspension the Chamber was permitted to keep a confidential record of its usual statistics. Our figures are therefore complete and are now open to the inspection of members, who may arrange to take copies of any figures which they desire to have.

Well, gentlemen, I have been prominently associated with the affairs of the Chamber for 4 consecutive years, 2 years as Deputy Chairman and 2 as Chairman, I have found the work very interesting and I give it up with considerable regret but I congratulate you on having elected Mr. Paton to succeed me; as a member of the Committee Mr. Paton has taken the keenest interest in your affairs for several years and you have secured in him a Chairman who combines experience with enthusiasm. I have several debts of thanks to pay; to Mr. Gillum and the members of the General Committee for their constant interest, advice and support; to the members of the standing Sub-Committees and to those gentlemen who have served on special Sub-Committees for their valuable assistance; to the Secretary, Mr. Royal, and the members of the staff generally for their continued loyal service to the Chamber and last but not least to all of you, gentlemen, for your confidence and support throughout a strenuous period.

I now beg to propose that the Report of the Committee of the Bombay Chamber of Commerce for the year 1918 be adopted and confirmed.

The Hon'ble Mr. S. J. Gillum seconded the proposal.

THE NEW CHAIRMAN.

Mr. Nigel F. Paton, in supporting the proposal, said :—

Mr. Chairman and Gentlemen,—I would like, with your permission Mr. Chairman, briefly to bring to the notice of the meeting the existence of a Government Committee, which has been sitting in Bombay for over three years, for the purpose of concerting arrangements for protecting India from Yellow Fever.

I have been your representative on that Committee. We have met from time to time and have made recommendations, but nothing has been done.

Last June, on my motion, the Committee unanimously resolved that Government be requested to come to a decision, without delay as the continuance of the present lack of suitable quarantine arrangements was in the highest degree undesirable. Nothing, however, has yet been done.

The point I wish to emphasise is that the possibility of Yellow Fever obtaining a footing in India is either a very real and grave danger, or it is not. If it is, something, it seems to me, should be done without delay and I think Government must believe it to be a real danger, otherwise they could hardly have imposed on busy men the burden of sitting on this Committee during the last three strenuous years.

If we look back on the history of plague and reflect what India would have been saved if that scourge could have been denied an entrance, the present apparent apathy with which the Yellow Fever question is being treated is beyond understanding.

In addition to incalculable material loss and suffering, it is said that plague has so far claimed from us over 10,000,000 lives—some say 20,000,000 and I am told that if Yellow Fever once gets into India it will take more out of us even than plague has done. Viewed in the light of such figures, it would seem as if Government could have few duties which approach, in importance and urgency, the intelligent prosecution of practical sanitation and few which are entitled to a more liberal allotment of funds.

I do not know what authority is finally responsible for the control of epidemic diseases—whether it be the Local or Supreme Government but it is distinctly disquieting to be told that malaria and cholera have been almost eradicated by the Americans in Manilla: while, so far as it is possible for most of us to judge, they still continue their depredations in India without anybody apparently bothering much about them.

Malaria, plague, cholera and small-pox are all readily preventible and that being so, I would ask—is what has been done in Manilla impossible in Bombay—or is it merely a question of who should pay the bill?

If it is impossible, there would be little to be said: but if it is merely a question of paying for men with training and knowledge and brains as the Americans do, then it is, I think, for us to urge that such men should be found and that everything should be done, which money and science can do, to lift those scourges from us—at least so far as they can be lifted. That we have plenty

thoroughly competent sanitarians in India I have no doubt, but measures cannot prove effective unless the sanitarian is given a free hand without regard to the false economy of saving money at the expense of life and health.

In the case of malaria I have it from the Sanitary Commissioner's latest Report that the total sum spent on measures against malaria in 1917 in the Bombay Presidency, including Sind, amounted to Rs. 1,70,000.

If this is not treating a most grave duty with levity, it has, I am afraid, all the appearance of it.

The Report was then adopted.

Mr. R. H. Brooke proposed that the thanks of the Chamber be tendered to the Chairman, Deputy Chairman, and the out-going Committee for their able conduct of the affairs of the Chamber during the past year.

The proposal was seconded by **Sir Robert Aitken** and carried with acclamation.

On the motion of **Mr. W. A. Haig Brown**, seconded by **Mr. J. B. Bennet**, it was resolved that the following gentlemen be elected Members of the Committee of the Bombay Chamber of Commerce for the year 1919:—Sir Thomas Birkett, Kt., Sir Lawless Hepper, Kt.; The Hon'ble Mr. Malcolm N. Hogg, Mr. T. W. Dowding, Mr. J. H. Fyfe, Mr. D. M. Inglis, and Mr. Ralph Kidd.

The Chairman proposed, **Mr. C. H. Wilson, C. I. E.**, seconded and it was agreed that Rule 4 of the Chamber's Rules and Regulations be amended to read as follows:—

"Every person being a British subject engaged or interested in mercantile pursuits shall be eligible for election either as a Chamber Member or as an Associate Member."

The Chairman proposed, **Mr. R. Woollcombe** seconded and it was agreed that the word "only" be inserted after the word "Member" at the end of Rule 5 of the Chamber's Rules and Regulations.

Mr. D. M. Inglis proposed, Mr. J. H. Fyfe seconded and it was resolved that Messrs. A. F. Ferguson and Co. be re-elected Auditors of the Chamber's accounts for the year 1919 on the remuneration hitherto paid to them.

Mr. H. T. Gorrie proposed, Mr. T. W. Dowding seconded and it was resolved that Mr. Nigel F. Paton and Mr. R. H. Brocke be elected Trustees of the Chamber's Provident Fund for the current year.

A vote of thanks to the Chairman terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1919.

The annual ballot for the office of Chairman took place on the 15th January 1919, and resulted in the election of **Mr. Nigel F. Paton.**

ELECTION OF DEPUTY CHAIRMAN FOR 1919.

The ballot for the above office took place on the 22nd January 1919, and resulted in the election of **Mr. J. H. Fyfe.** As Mr. Fyfe found himself unable to accept office, a fresh ballot was held on 10th February 1919, and resulted in the election of **Mr. R. H. Brooke.**

LEGISLATIVE COUNCIL OF THE GOVERNOR OF BOMBAY.

Chamber's Representative.

As the **Hon'ble Mr. W. M. Ross,** the Chamber's representative in the Legislative Council of the Governor of Bombay, resigned his seat, a ballot was held on the 11th March 1918, and resulted in the election of **Mr. S. J. Gillum.**

PORT TRUST.

Chamber's Representatives on the Board.

The terms of office of the **Hon'ble Mr. M. N. Hogg, Mr. J. S. Wardlaw Milne** and **Mr. Nigel F. Paton** expired on the 31st March 1918. A ballot was held on the 6th March 1918, and resulted in the election of the **Hon'ble Mr. M. N. Hogg, Mr. Nigel F. Paton** and **Mr. H. R. Greaves.** At a later date, **Mr. H. R. Greaves** resigned his seat. A ballot was accordingly held on the 27th August 1918, and resulted in the election of **Mr. Meyer Nissim.**

BOMBAY IMPROVEMENT TRUST BOARD.

Chamber's Representative.

The term of office of **Mr. A. M. Tod** as the Chamber's representative on the Bombay Improvement Trust Board expired on the 31st March 1918. A ballot was accordingly held on the 13th March 1918, and resulted in the re-election of **Mr. A. M. Tod.**

SMOKE NUISANCES COMMISSION.

Chamber's Representative.

(*See Report for* 1914, *page* 15.)

The **Hon'ble Mr. Malcolm N. Hogg,** the Chamber's representative on the Bombay Smoke Nuisances Commission, resigned his seat in November 1918. The Committee accordingly nominated **Mr. H. P. Hebblethwaite** to serve in his stead.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on 31st December 1918 was 134 as against 130 at the end of 1917.

The following are the names of the Chamber Members elected in the year under report :—

Messrs. Sanday & Co.—Proposed by the National Bank of India, Ltd., and seconded by Messrs. Croft & Forbes.

Messrs. Childs & Joseph.—Proposed by the Standard Oil Company of New York, and seconded by the National Bank of India, Ltd.

Messrs. W. T. Henley's Telegraph Works Company, Ld.—Proposed by the Chartered Bank of India, Australia and China, and seconded by Messrs. John Taylor & Sons (Manchester), Ltd.

Messrs. Langley & Co.—Proposed by Messrs. Turner, Morrison & Co., Ltd., and seconded by Messrs. W. H. Brady & Co., Ltd.

The Porcupine Foundry Co., Ltd.—Proposed by the Chartered Bank of India, Australia & China, and seconded by Messrs. W. & A. Graham & Co.

The following was elected an Associate Member of the Chamber :—

The Compagnie Generale d'Extreme Orient.—Proposed by Messrs. Cox & Co., and seconded by Messrs. W. H. Brady & Co., Ltd.

The following ceased to be members :—

Mr. John Fachiri.

Messrs. Gaddum & Co., Ltd.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1918 :—

Import Sub-Committee.

L. Barraclough, Esq.
R. H. Brooke, Esq.
H. Holmes, Esq.
E. G. Montgomery, Esq.
C. A. Russ, Esq.
A. P. Stewart, Esq.

Docks and Railways Sub-Committee.

H. P. Hebblethwaite, Esq.
A. B. Morrison, Esq.
W. P. Pechey, Esq.
A. C. Rumboll, Esq.
H. G. Weber, Esq.

Shipping and Export Sub-Committee.

F. C. Annesley, Esq.
T. N. Begbie, Esq.
B. Brown, Esq.
T. W. Dowding, Esq.
A. H. Froom, Esq.
Meyer Nissim, Esq.
G. B. Ramsay, Esq.

Finance Sub-Committee.

Sir Robert Aitken, Kt.
Sir Thomas Birkett, Kt.
J. Keenan, Esq.
C. H. Wilson, Esq., C.I.E.

REVISION OF THE CHAMBER'S RULES AND REGULATIONS.

(*See Report* 1917, *page* xxviii.)

As the Committee were of opinion that the time had arrived for taking definite steps to ensure that the control of the Chamber should remain in the hands of British subjects, proposals were brought forward and duly carried at the Annual General Meeting held on 25th March 1918 making a revision of the Rules of the Chamber whereby membership was divided into two classes consisting of (1) Chamber Members and (2) Associate Members. The latter have the ordinary privileges of membership but have no voting rights and are not eligible to serve on the General Committee.

Non-British concerns (other than our present enemies) are eligible for "Associate Membership" though debarred from "Chamber Membership." Those going up for election to the class of membership for which they are eligible are balloted for by the "Chamber Members."

It is to be noted that the proposals to which effect was given did not seek to alter in any way the status of any of those foreign concerns which were members of the Chamber at the time the rules were amended. They merely provided that those concerns which in future would come up for election to full membership should be substantially owned and managed by British subjects. There was no intention of excluding the foreigner from the benefits of the Chamber, nor of limiting the number of those who could be admitted, provided they were acceptable to the general body of members, but it was felt necessary to ensure that British interests should remain paramount and run no risk of being swamped by an influx of concerns which were not British.

DEPARTURE OF HIS EXCELLENCY LORD WILLINGDON.

In connection with the approaching departure of His Excellency Lord Willingdon the following resolution was unanimously passed by the Committee of the Chamber at their meeting held on 13th November 1918 :—

"The Committee of the Bombay Chamber of Commerce have learnt with great regret of the approaching departure from Bombay of H. E. the Governor and Lady Willingdon. They desire to place on record their high appreciation of the very distinguished services rendered to India in general and to this Presidency in particular by His Excellency. The major part of His Excellency's period of office has been passed under conditions of unprecedented

stress and strain, and the Committee consider the Presidency very fortunate to have had at its head during the war period a Governor of such distinction as Lord Willingdon. His Excellency has given the Presidency an inspiring lead in all efforts connected with the prosecution of the war, and the very high esteem and regard in which His Excellency is held by all classes in this Presidency has given him an unusual degree of personal influence which the Committee consider to have been of great value. The Committee warmly congratulate Lord Willingdon on the victorious termination of hostilities during His Excellency's term of office.

The thanks of the Presidency are also due to Her Excellency Lady Willingdon who has devoted herself with unflagging energy and enthusiasm to organising Women's War Work in the Presidency and by her devotion and ability has placed that work in the very forefront of Women's war efforts in the British Empire.

The Committee are glad that the services of Their Excellencies are not to be lost to India and respectfully wish them a safe journey home, a happy and invigorating holiday and a success in Madras equal to that which they have achieved in Bombay.

A copy of this Resolution to be sent to the Private Secretary to the Governor for submission to His Excellency."

The following reply was received from His Excellency :—

" Would you kindly convey to the members of the Committee of the Bombay Chamber of Commerce my most sincere appreciation of the terms of the resolution which you have forwarded to me and of the generous references to Lady Willingdon's and my own services to the Presidency during the past 5½ years?

One of my most pleasant recollections will always be the cordial and friendly relations that have existed between my Government and the Chamber of Commerce during my term of office, and, let me add, the personal friendship that Lady Willingdon and I have always received from its individual members."

ADDRESS OF WELCOME TO SIR GEORGE LLOYD.

A deputation from the Chamber, consisting of the members of the Committee, with Sir Robert Aitken and Sir Thomas Birkett attended at the Secretariat on the 18th December 1918 and presented an address of welcome on behalf of the Chamber to His Excellency Sir George Lloyd who had succeeded Lord Willingdon as Governor of Bombay.

The full text of the address together with His Excellency's reply will be found in *Appendix* A.

VISIT TO BOMBAY OF THE HON'BLE SIR JAMES MESTON.

The Hon'ble Sir James Meston, K.C.S.I., Finance Member of the Government of India, accompanied by Mr. C. W. Carson, Accountant General, Bombay, met the General Committee and the Finance Sub-Committee on Wednesday, 18th December 1918, when certain finance questions were discussed informally.

INDIAN CONSTITUTIONAL REFORMS.

The Montagu-Chelmsford Report on Indian Constitutional Reforms was submitted to the Chamber by the Bombay Government in August 1918 with a request that the opinion of the Chamber might be submitted on the constructive proposals set out in paragraphs 212 to 295.

The proposals were first considered by a Sub-Committee and afterwards by the General Committee who in submitting their report pointed out that the proposals contained in paragraphs 212 to 295 of the Report formed only one part, though admittedly a very important part, of a larger scheme and submitted that it was impossible to express an opinion on these proposals alone, without making some reference to the other proposals contained in the Report. It was obvious that there was a very close relationship between proposals for altering the method of control of the policy of the Government of India and proposals for altering the personnel of the services by which that policy was carried out. The Committee could not disregard one set of proposals when considering the other and they therefore found it necessary to go outside the four corners of the reference made to them and to refer to several matters not dealt with in the above mentioned paragraphs.

The full text of the Committee's Report will be found in *Appendix* B.

INCOME TAX ACT.

(*See Report* 1917, *pp.* 28, 222.)

The Madras Chamber of Commerce in September 1918, informed the Committee that the following resolution had been passed at a meeting of the Madras Legislative Council held on 16th August 1918 and requested this Chamber to support the resolution :—

> " This Council recommends to H. E. The Governor-in-Council that, under the powers vested in them under Section 43 of Act VII of 1918 (The Indian Income Tax Act) the time limit of three years

given in rule 34 (III) of the rules published by the local Government in part 1 of the Fort St. George Gazette of 4th June 1918, be increased to five years as in the old Act, in the case of assessees who apply for the composition of their tax."

In reply the Committee stated that in submitting their views on the Income Tax Bill they had expressed the opinion that the right to compound for this tax over a series of years was objectionable in principle and should be abolished. The Committee had also added that it was to be regretted that Collectors were to be empowered either by rule or executive order to make arrangements for composition under any conditions.

In view of the foregoing the Committee regretted they were unable to support the Madras resolution on the point. (*Appendix* C.)

EXCESS PROFITS TAX.

The Committee on 10th December 1918 wrote to the Government of India and stated that they noted from a Press Communique, dated 23rd November, that Government had decided to adhere to their proposal to impose an Excess Profits Duty.

The Committee submitted that there were cogent reasons, for reconsidering this decision which was originally arrived at in September 1918 and was on the assumption that hostilities would not be at an end before the spring of 1920.

In his Budget speech on 1st March 1917, Sir William Meyer stated "An Excess Profits Tax is, obviously, only a temporary measure which cannot be continued when the

war is over, whereas what we need is a more permanent source of revenue. While we have had consequently to reject this solution we shall be able to secure an appreciable portion of the Excess Profits that have lately accrued in connection with the war by the method of taxation, I now put forward, *i. e.*, Super Tax." Another passage in Sir William's speech ran :—"In the first place, as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains, which must vary with reference to particular trades and even in respect of the circumstances of individual firms or Companies, is a very difficult matter ; and it has only been found possible to apply it with a fair amount of equity at home—though even there there has been much trouble and criticism in particular cases—by reason of the very efficient and elaborate Income Tax machinery already existing and by the appointment of special expert boards of reference to deal with disputable cases."

The Committee thought it would be clear from the above extracts that there had always been considerable objections to the imposition of an Excess Profits Tax in India which would require to be outweighed by corresponding advantages before they could be entirely dismissed. In connection with this the Committee pointed out that any estimate made, at the time of writing, of the amount such a tax would yield would be most disappointing, compared with any estimate made in September ; also, having regard to the effect it would have on Company dividends, it would be largely at the expense of income-tax. The Committee did not wish to lay too much stress on the slump that had occurred in the cloth market because they hoped that there might be some recovery before long : nevertheless

the heavy fall in prices was a matter which could not be ignored as it would necessitate on a large scale the writing down of stocks and provision for bad debts due to default of buyers. It was further noted that the proposed tax was most unpopular and there was much dissatisfaction at its being imposed at a time when other countries were contemplating the relief of industries by its removal; there could also be no doubt that many of those affected would do their best to evade it. The Committee contended that if it were only to be in force for one year, it would in many cases be easy of evasion and if it were a war tax it could hardly be continued for a second year, but even so, opportunities for escaping it would remain.

The Committee stated that one of the passages from Sir William Meyer's speech above quoted left no doubt of the necessity for creating special machinery for assessing businesses and collecting the tax. They submitted that there was a shortage of qualified accountants in this country, and consequently there were reasons for anticipating that the trouble and expense of setting up the machinery necessary to make the tax a success would be out of proportion to the advantages to be derived from a tax which could only be a temporary measure.

The Committee were further of opinion that as a fairly approximate estimate of the expenditure in connection with the demobilization of the forces under the control of the Government of India could be arrived at, it would be better to raise the amount required through the existing sources of taxation.

The Committee also pointed out that the Government of India would naturally wish to keep open the possibility of raising more money in the near future by another loan, and

it would be most unfortunate if they failed to attract subscriptions. The jute and textile industries had largely subscribed to the 1918 loan and if they were to be saddled with the responsibility of finding money to meet an Excess Profits Tax in 1919, the existing conditions pointed to its being most unlikely that subscriptions would be forthcoming from these quarters to support a new loan.

The Committee submitted that this matter might be reconsidered in the light of the foregoing and they trusted, that, in view of the altered conditions, the proposal to introduce an Excess Profits Tax in India would be abandoned. (*Appendix* D.)

ALLOWANCES FOR DEPRECIATION OF PLANT, MACHINERY AND BUILDINGS.

A letter was received from the Collector of Income Tax, Bombay, asking for an expression of the views of the Committee on the question of the classification of the main types of buildings, machinery and plant in use in this city and the average life of such buildings, machinery and plant falling under each of these main heads.

In reply the Committee stated that in their opinion no classification of buildings was necessary in view of the fact that the great majority of factory buildings in Bombay were pucca built structures. They further expressed the opinion that allowances for depreciation on machinery and buildings should be 5 per cent. all round in each case; thus bringing Bombay into line with Calcutta in this matter. It was pointed out that the depreciation allowance on buildings of 2½ per cent. only, at present allowed in this Presidency placed the textile mills on this side at a disadvantage as

compared with those in Bengal. The Committee submitted that the principle governing these depreciation allowances should be uniform throughout the whole of India. (*Appendix* E.)

BILL TO AMEND THE PROVINCIAL INSOLVENCY ACT, 1907.

(*See Report* 1914, *pp.* 49, 343.)

The Bombay Government in October 1918 forwarded to the Chamber for an expression of opinion thereon, a copy of a Bill to amend the Provincial Insolvency Act III of 1907. From the statement of Objects and Reasons attached to the Bill it appeared that the Provincial Insolvency Act of 1907 which came into force on the 1st January 1908, had not since then, with the exception of a few unimportant amendments made in 1914, been amended.

Ten years' experience of the practical working of the Act had brought to light many defects which had from time to time provoked criticism from most of the Local Governments and not a few of the Judges who had had to administer its provisions. Numerous suggestions for the amendment of the Act on various points had also been received from time to time from the commercial communities and from members of the legal profession.

The chief indictment of the Act was that it lent itself to the protection of fraudulent debtors, that it subjected an undischarged insolvent to little or no practical inconvenience, and that its provisions for the punishment of fraudulent insolvents were not effective in practice.

One of the principal defects in the existing law arose, it was stated, from the fact that the conduct of the debtor in many cases never came under the scrutiny of the Court.

The stage at which the misconduct of the debtor should come before the Court, and at which most of the provisions affecting a fraudulent insolvent would operate, was when he applied for his discharge. But there was nothing in the Act which required him to apply for his discharge, and in practice such applications were rare. To remedy this unsatisfactory state of the law, it was proposed to include in the Act provisions which would compel an insolvent to apply to the Court within a prescribed period for his discharge or to lose the protection afforded by the insolvency proceedings. The Court would have power to extend the prescribed period and, when the adjudication order was annulled owing to the failure of the insolvent to apply in time for his discharge, a fresh petition on the same facts would be barred.

It was contended that it was settled law that under the Act, as it stood, it was not open to the Court to reject the petition of a debtor on the ground that the application was an abuse of the law. While admitting that the object of an insolvency law was to deal with all insolvents, whether honest or not, and that no applicant who was in fact insolvent should be liable to have his petition dismissed *in limine*, it seemed reasonable that the Court should have discretion as to the amount of protection to be afforded to a petitioning debtor in each individual case, the debtor being required to show that he was in fact unable to pay his debts, and that he had not concealed his property.

A further defect in the Act was the absence of provisions sufficiently defining the power of Courts to decide questions of law and fact arising in insolvency proceedings. In certain cases, *e.g.*, those mentioned in Sections 18 (*3*), 36 and 37 the Court was empowered to pass orders, and section 47 defined the general powers of the Court in regard to proceedings under the Act, but nowhere was a general power

conferred on the Court to deal with and decide important questions of law and fact (*e.g.*, a question of title to property) which might arise in the insolvency proceedings. This question had recently been the subject of conflicting decisions in the Allahabad and the Calcutta High Courts. In *Nilmoni Chowdhri* v. *Durga Charan Chowdhri* (22 C. W. N., 704), the Calcutta High Court dissenting from the Allahabad High Court held that the Insolvency Court had no such power and that a question of title to property should be tried in a separate suit. It was obviously desirable that this conflict between the two High Courts should be terminated, and having regard to the prevalence of *benami* transactions in India and the importance of arming Courts with adequate powers for the speedy realisation of assets in the interests of creditors, the Government of India were of opinion that the Court should be given full power to decide all questions raised in insolvency proceedings.

Proceedings instituted against fraudulent insolvents were frequently infructuous. This was largely due to the lack of precision in the Act as to the procedure to be adopted by the Court which desired to take action. The wording of sub-section (*2*) of Section 43 was unduly vague, regard being had to the fact that it constituted a criminal offence, and experience had shown that it frequently created difficulties. It was proposed that the penal provisions of Section 43 should be amended on the lines of Section 103 of the Presidency Towns Insolvency Act, and that the procedure to be followed on a charge should be defined on the lines of Section 104 of that Act. It was proposed to embody these provisions in the two separate Sections 43-A and 43-B inserted by clause 19 of the Bill which also inserted a new Section 43-C containing provisions similar to those of Section 105 of the Presidency Towns Insolvency Act. It seemed desirable to make it clear that

a dishonest insolvent who had been guilty of an offence under the Act could be proceeded against even after he had obtained his discharge, or after a composition submitted by him had been accepted.

The summary administration of petty insolvencies was largely governed by rules made by the High Courts under section 51 (*2*) (*c*) of the Act, but it seemed desirable that the Act itself should contain more detailed provisions and that further simplification of procedure should be effected. It was proposed therefore that, in addition to any further modifications to be made by rules, section 48 should contain certain definite provisions and it was thought that, if these changes were made, it would be well to confine summary administration to cases where the assets did not exceed Rs. 200 instead of the existing limit of Rs. 500, and to reserve a discretion to the Court to direct the ordinary procedure to be followed in cases where it thought such a course desirable.

These amendments would, it was hoped, go far to check the abuses rendered possible by the defects in the existing law.

The Committee very carefully considered the Bill and in replying to Government stated that they did not propose to go through the amendments suggested in the Bill in detail, as they felt no useful advantage would be served by so doing. The majority of the amendments were intended to bring the Bill into line with the provisions of the Presidency Towns Insolvency Act and although in the Committee's opinion experience had shown that some improvement might possibly be made in the Presidency Towns Insolvency Act, they felt it would be better to bring the Provincial Insolvency Act into line with that Act rather than to try in the mofussil experiments which might, or might not, be successful.

The principal amendment on which the Committee were particularly asked to give their opinion was the amendment made by clause 25 of the Bill. The Committee were of opinion that there was very little advantage in publication in the local Official Gazette. They did not think that many parties within the particular province in which the Gazette circulated read it, and it was fairly certain that no one outside the province ever did so. It was, however, essential that creditors should receive notice of a petition and of the various steps in the insolvency and if the amendment was passed the Act would provide that the various notices should be given "in such manner as might be prescribed." This, the Committee, thought meant from time to time by the Court and no doubt left a considerable amount of discretion to the Court and they thought it would be an advantage if rules were framed, directing how such notices should be given. The suggestion, however, made in the letter from the Secretary to the Government of India to the Secretary to the Government of Bombay and not embodied in the Bill was that a list of undischarged insolvents should be periodically published in the Gazette for the convenience of the commercial community. If this provision were extended to insolvents in Presidency Towns, then the Committee thought such publication would be a great convenience. Should it become necessary to ascertain whether any party was an insolvent it would be necessary to have searches made in the records of the Court where the party might have had an order of adjudication made against him. There was no central record office where such a search could be made

It was quite possible that under such circumstances a name might be overlooked. The publication of a list of undischarged insolvents would remedy this defect and

would, the Committee were of opinion, act as a wholesome check on insolvents.

The Committee assumed that the Gazette meant in the letter referred to from the Government of India was the "Gazette of India." If it meant the Gazette of the Province in which the debtor was adjudicated an insolvent, then the Committee thought the suggestion useless.

The Committee approved the amendment suggested by clause 7 of the Bill as in their opinion it would greatly hinder insolvents from concealing property between the date of the petition and the date of adjudication. As regards clause 17 the Committee considered the wording of section 57 of the Presidency Towns Insolvency Act was preferable. The Committee were of opinion that the amendments suggested in clauses 11 and 19 of the Bill were among, if not the most important, amendments to the Act. The fact that an insolvent had to apply within a certain time for his discharge and that if he failed to do so, his order of adjudication would be annulled, would almost necessarily bring any misconduct of which he might have been guilty before the Court and he would then under the amendment made by clause 19 meet with such punishment as he might deserve. If he did not apply for his discharge his creditors would be in the same position as they would have been before the debtor was adjudicated an insolvent, with this advantage superadded that the debtor could not file another petition on the same grounds.

The Committee agreed that the provisions of clause 24 of the Bill would have the desired effect by providing certain statutory disqualifications in addition to those already imposed and while they were of opinion that the disqualifications in question were reasonable it seemed to them on the face of it unreasonable that an insolvent in the

mofussil should be disqualified from holding certain offices, whereas an insolvent in the Presidency Towns, where after all people were considered affected by a more advanced stage of commercial morality, should be entitled to pass through the Insolvency Court without any such disqualification. (*Appendix* F.)

CHEQUES AS NEGOTIABLE INSTRUMENTS.

A case was recently decided in the Bombay High Court in which the presiding Judge held that, under the Indian Negotiable Instruments Act a cheque made payable to a particular party, and with the printed word "bearer" scored through, was not a negotiable instrument. As the subject matter of this case was of great importance to the commercial community and especially to the banks, the Committee decided to approach the Government of India in the matter.

The Committee pointed out that Section 8, sub-section 4 of the English Bills of Exchange Act, 1882, sets forth that, "A Bill is payable to order which is expressed to be so payable or which is expressed to be payable to a particular person and *does not contain words prohibiting transfer or indicating an intention that it should not be transferable.*" If therefore a drawer of a cheque in England desired it to be not negotiable the words "not negotiable" were stamped across the face of the cheque and failing this the cheque would be treated as a negotiable instrument although the word "bearer" printed on the cheque might be scored through and the word "order" not substituted therefor.

The Committee were informed that it had been the practice of all the banks in Bombay for many years to deal

with cheques payable to a specified person without the addition of the words " or order " or " or Bearer " in accordance with English Law, namely, as cheques payable to that person or his order. The practice was no doubt contrary to the provisions of the Negotiable Instruments Act, 1881, but as it was universally followed throughout India the Committee considered it most desirable that Section 13 of that Act should be brought into line with Section 8, sub-section 4 of the English Bills of Exchange Act as early as possible, in order to avoid further confusion in Commercial and Banking circles. The Committee recommended therefore that if possible a special ordinance might be issued notifying that the suggested amendment had been brought into force. (*Appendix* G.)

STAMP DUTY ON CASH CREDIT AGREEMENTS.

(*See Report* 1902, *pp.* 8, 172 ; 1903, *pp.* 53, 351 ; 1904, *pp.* 59, 415 ; 1905, *pp.* 22, 195 ; 1915, *pp.* 43, 246.)

It will be remembered that the Chamber in 1915, in addressing the Government of India in connection with the question of the stamp duty leviable on instruments known as cash credit agreements, recommended the introduction of measures :—

(*a*) To reduce the stamp duty leviable upon cash credit agreements, whether in the nature of instruments evidencing agreements relating to the pawn or pledge of moveable property, or in the nature of instruments evidencing agreements relating to the hypothecation of moveable property, to a fixed duty, either as leviable under Section 23-A of the Indian Stamp Act or a duty of Rs. 5 ; or

(*b*) to extend to instruments evidencing agreements relating to the hypothecation of goods, if unattested, the exemption now applicable under Article No. 6 to instruments of pawn or pledge of goods, if unattested.

In March 1918 the Government of Bombay forwarded to the Chamber, for information, a copy of the following notification that had been issued by the Government of India on the 14th February 1918.

"In exercise of the powers conferred by Section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I to the said Act on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt." (*Appendix* H.)

CONTROL OF THE WITHDRAWAL OF CAPITAL FROM THE MONEY MARKET BY COMPANIES.

On the 22nd March 1918 a bill was passed into law in the Imperial Legislative Council controlling the withdrawal of capital from the money market by Companies and at a later date the Government of India in a Press Communique notified for general information that any Company desiring to register itself as a Company, to increase its share capital, issue debentures, or to call up unpaid capital should apply for the requisite license to the Finance Department of the Government of India. Such application should be accompanied, in the case of a new Company, by a copy of its prospectus, the memorandum of Association, and in any case

by such particulars as the Company might desire to put forward in support of its application. Advisory Committees were formed in Calcutta and Bombay, who would be convened as necessity arose, by the Controller of Currency, Calcutta, or Accountant-General, Bombay, as the case might be, for the purpose of considering applications made in the Bengal and Bombay Presidencies. These Committees consisted of :—

For Calcutta.—The Controller of Currency, a representative nominated by the Bengal Chamber of Commerce, a representative nominated by the Bengal National Chamber and a nominee of the local Government.

For Bombay,—The Accountant-General, Bombay, a representative nominated by the Bombay Chamber of Commerce, a representative of the Indian Merchant's Chamber and Bureau and a nominee of the Local Government.

The Committee nominated the Hon'ble Mr. Malcolm N Hogg to serve as the representative of the Chamber on the above Advisory Committee. At a later date Mr. Hogg resigned his seat and the Hon'ble Mr. S. J. Gillum was nominated to serve in his stead. (*Appendix* I.)

EXPORT OF PEARLS.

In August 1918 the Committee drew the attention of the Government of India to the fact that rumours were very prevalent in Bombay to the effect that, subsequent to the prohibition of the export of pearls a certain firm was specially permitted to export a large quantity The Committee were of opinion that it was very undesirable that such a rumour, if incorrect, should be allowed freely to circulate uncontradicted and they asked Government to inform them whether there was any truth in the report.

It was further stated that a member of this Chamber had recently received a cable from London to the effect that it was there reported that pearls from India were reaching the Paris market *via* the Persian Gulf. The Committee also enquired whether the Government of India had any information on this point and, if not, requested that inquiries might be instituted. The Committee felt that if a prohibition were necessary, it was desirable that it should be enforced with uniformity and that there should be no opportunities for evasion.

In reply the Government of India submitted a statement showing the names of firms to whom, as special cases, licenses had been granted to export pearls. It was observed from the statement that three of the cases related to re-export of pearls which had been brought into India from Ceylon and America, but owing to special circumstances could not be sold and had to be re-exported. The fourth case related to jewellery exported for sale for charitable purposes as part of a deceased person's estate. (*Appendix* J.)

INDUSTRIAL COMPULSION BILL.

In September 1918 a bill was introduced in the Imperial Legislative Council to provide that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work. From the Statement of Objects and Reasons attached to the Bill it appeared that certain industries of national importance which were essential to the maintenance of the forces in the field, were steadily expanding on a large scale, necessitating the employment of men with special technical knowledge and training on a scale commensurate with such expansion. It was becoming increasingly difficult to obtain the services of specialists from the United Kingdom, and it was proposed to

utilise to the fullest extent the services of those who were in India. The Bill was designed to give effect to this proposal.

Briefly, the Bill provided for taking power by an order in writing to require any member of the European portion of the Indian Defence Force, whether in possession of an exemption certificate or not, to take up or continue any employment in any industry declared to be of national importance by the Governor General in Council. Persons in respect of whom such an order had been made would be deemed to have been called out for general military service, or to have been called upon to perform actual military duty, as the case might be, according as they belonged to the general military service or local military service class.

It was not intended to exercise this power, except for the purposes of Government service and industrial concerns under Government control. It was proposed to make provision for the payment of reasonable salaries to persons employed on technical work, and to utilise the services of the Selection Committees formed under the Indian Defence Force Act for advising Government as regards individual cases.

A copy of the Bill was submitted to the Chamber for an expression of opinion.

In reply the Committee stated that in their opinion the Bill was likely to prove a very unpopular measure and there was little likelihood of its working smoothly. In view, however, of the changed circumstances since the bill was drafted, the Committee asked Government to inform them whether they intended to proceed with the Bill. In the meantime the Committee withheld further criticism.

At a later date a Press Communique was issued by Government notifying that in view of the altered conditions consequent on the cessation of hostilities it had been decided not to proceed with the Bill. (*Appendix* K.)

EUROPEAN "MAN-POWER" IN INDIA.

(*See Report* 1917, *pages* 8 *and* 130.)

On the 1st June, 1918, the Government of India, Army Department, issued a circular letter to Provincial Governments in connection with their man-power proposals. The following extracts from the letter explain the views of Government at the time as to the way in which the non-official European community in India could best assist in the prosecution of the war :—

"It is the intention of the Government of India to make a very large increase in the strength of the Indian Army during the coming year, and it is on the subject of the closely connected problem of obtaining additional numbers of British Officers and subordinates, proportionate to the increase contemplated in the Indian ranks, that I am now especially to address you. The Government of India believe that, apart from the Imperial and Provincial Services which have already contributed so largely to the increase in the Indian Army Reserve of Officers, there are still many Europeans of military age in India employed in Commercial firms, and other business concerns, or earning their living as journalists, brokers, lawyers, etc., occupations which cannot be classed as essential war industries; many gentlemen of these classes would be suitable for service as officers or subordinates in either the combatant or the non-combatant branches of the Indian Army. At the present time the development of man-power is the paramount consideration, and commercial interests, not directly and immediately essential for the prosecution of the war, may be regarded as of secondary importance.

"It is difficult to give a complete list of occupations, industries or trades which can be considered non-essential for the prosecution of the war, and the question must, in a large

measure, be left to the decision of the local Committee. The Government of India are, however, of opinion that the number of Europeans of military age employed as actors, musicians, shop assistants, hair dressers, etc., or engaged in trade as tailors, drapers, furniture makers, jewellers, photographers, booksellers, music sellers, art dealers, carpet dealers, and many other occupations of the same nature, could be reduced without difficulty and their places taken by women to a larger extent than is the case at present. A further question for consideration will be whether one man firms can be regarded as essential at the present time and whether firms of this nature could not either be closed down altogether or combined with others."

The above extracts were quoted in a circular letter issued by the European and Anglo-Indian Recruitment Committee of the Government of Bombay War Purposes Board to employers and as a direct result thereof it was suggested that the Committee should represent to Government that while the non-official European community was anxious to do its duty to the full in this matter, there were two points to which the special attention of Government should be drawn.

The Committee accordingly addressed Government in the matter and stated that the first of these points was that insufficient publicity had been given to what Government were doing in their own services. The Committee had reason to believe that there was an impression in some quarters that Government had not made a sufficiently vigorous effort to release men from the various services. In this connection two criticisms were not infrequently made. One was that the rules asto retirement at certain ages were apparently being strictly enforced and that men who had reached the specified ages were compelled to retire though in many cases they

were perfectly fit to continue at their posts. If the rigid enforcement of the retirement rules were temporarily relaxed and those older men who were fit and willing to continue work retained, other younger men, it was argued, could be released for military service. The other criticism was that Government servants appeared to be still able to leave India on long periods of leave, from which it was inferred that the staffs of the various services had not been reduced as much as they might be. Criticisms such as these, if frequently made and they were frequently made, undoubtedly had an unfortunate effect and the Committee were of opinion that every possible effort should be made to convince individual members of the public that Government were setting a good example in this matter. If possible, figures should be widely published.

The second point was the very widespread impression which undoubtedly existed that there was great waste of man-power in the many military offices throughout India and in Mesopotamia. Not only was it generally believed that these offices without any exception were over-staffed but it was also believed, and what was before the eyes of the people in Bombay tended to confirm this belief, at any rate as regards Bombay, that these offices were over-staffed with men of active military age and of good health. The Committee submitted that if there were any foundation for this impression the matter deserved the urgent attention of Government and that if there were no such foundation then every effort should be made to remove the impression.

The Committee expressed the opinion that the staffs of the various non-combatant military departments should very largely consist of men who were for one reason or another unfit for active service, special preference being given to those who had been wounded or otherwise incapacitated on

active service. Indeed, it was believed that this was also the avowed policy of the military authorities themselves, but the Committee regretted that the continued employment of the apparently fit and healthy afforded strong presumptive evidence that the intention to carry this policy into effect had still to materialise.

The Government of Bombay at a later date issued a Press Note giving a table of the numbers of Gazetted European officers belonging to Civil Departments under that Government who had been placed on duty connected with the war, either holding a direct Military Commission or in a civilian capacity connected with war work.

It might here be added that prior to 1918 statistics collected amply proved that the staffs of firms belonging to the Chamber had generally been reduced as far as possible through the younger men joining the colours. The trade of this port had also become practically confined to articles of national importance. (*Appendix* L.)

GERMAN PRISONERS OF WAR.

The Chamber in November 1918 drew the attention of the Government of India to a Reuter's telegram which was published in the Press on the 20th of that month announcing that Sir George Cave had stated in the House of Lords that all interned Germans would be repatriated. This telegram further stated that the Government would introduce a Bill empowering it to exclude foreigners in peace time, in the same way as in war time and to differentiate between the nationals of the different countries. Sir George Cave was also reported to have said that he thought no German should be allowed to land on British shores.

The Committee also drew attention to this Chamber's recommendations under this head in regard to the papers which they had been asked to comment upon in connection with "Trade after the War." The Committee then stated that "in

view of the impossibility of knowing when or how peace will be concluded, it is desirable as a temporary precaution, that for a period of not less than 12 months after the termination of hostilities, an absolute interregnum should be established during which :

(*a*) No enemy subject, including enemy subjects now interned should, except for purposes of State and under special license, be allowed to enter or remain within the limits of the Indian Empire.

(*b*) No enemy shipping whatsoever should be allowed to enter Indian Ports."

The Committee informed Government that their reason for referring to this matter at this stage was that a rumour had reached them to the effect that the commercial section of the German prisoners of war at Ahmednagar was about to petition His Excellency the Viceroy regarding their release, with the object of being allowed to remain in India and to continue their businesses. The Committee submitted that similar action should be taken in India as was apparently contemplated in England and that all Germans in India should be repatriated as soon as possible without being allowed to break from their present confinement.

The Committee expressed a hope that this question would receive from the Government of India the close attention which its urgency and great importance warranted. (*Appendix* M.)

ENGINEERING STANDARDS COMMITTEE.

The Bombay Government in July, 1918, forwarded to the Chamber a letter from the Government of India on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India, particularly by the establishment of a permanent local Committee for the purpose of influencing the adoption of

British standards and at the same time being in direct communication with the Engineering Standards Committee in London and acting in an advisory capacity to them. The Government of India in submitting the matter to the local Government for their views stated that they had given the proposals their careful attention and had informed the Secretary of State that they cordially welcomed the suggestion to form a local Committee in this country whose functions would be not only to influence the adoption of British Standards, but also to make suggestions as regards standardization suitable to the Indian climate. In doing so they had pointed out that plant, suitable for temperate climates, more especially electrical plant, often required modification in detail when required for use in India with its extremes of temperature and less efficient working agency. The Government of India understood that so far as its functions lay in the direction of influencing the adoption of British standards in India, the Indian Committee, when formed, would correspond direct with the Committee at home, but they had informed the Secretary of State that as regards any definite proposals for the standardization of plant and machinery to suit Indian conditions, they considered it desirable that the Indian Committee or a Sub-Committee of experts nominated by them, should report their recommendations to the Government of India who would, after full consideration, address the Home Committee through the India Office. They considered this procedure necessary as any change in British standards to meet the peculiarities of Indian conditions would require to be carefully examined before being communicated to the Home Committee.

As regards the personnel of the Committee the Government of India stated that they had not so far made any specific recommendations, as before doing so they desired to obtain the views of local Governments and of recognised

engineering institutions, societies and Chambers of Commerce, in the country. They were inclined to think however that there should be one small central Committee which would examine the standards in each case through the agency of specialised Sub-Committees of experts and that as a first step towards the formation of a central Committee it might be desirable to convene, at some suitable centre, to be selected later, a preliminary meeting representative of all the interests concerned.

With regard to the financial support asked for, the Government of India stated that they had intimated to the Secretary of State their willingness to contribute an initial and non-recurring grant of £500 and in addition an annual subscription of the same amount.

After consulting the various engineering members of the Chamber, the Committee informed the Bombay Government that they cordially approved the proposed appointment of a local Committee to act in an advisory capacity to the British Committee. A member of the Chamber had suggested however that as the British Committee worked quite independently of Government control, the wisdom of the suggestion, put forward by the Government of India with reference to the submission to that Government of all recommendations by the Indian Committee regarding the standardization of plant and machinery to suit Indian conditions, was open to doubt and the Committee therefore submitted that the whole subject should be referred to the Bombay Engineering Congress at the next sessions to be held in November, and that a final decision on this point might be deferred until the views of the Congress had been received.

As regards the personnel of the Committee it was suggested that in the first instance, it should be composed of 3 or 4 nominees of the Indian Engineering Association together

with such representatives of Government Departments, *e. g.*, Railways and Public Works Department as might be considered necessary. (*Appendix* N.)

TARIFF VALUATIONS.

The Director-General of Commercial Intelligence met a representative Sub-Committee in the rooms of the Chamber on the 20th November 1918, and discussed with them the proposed amendment of the Tariff Schedule.

A copy of the Revised Schedule will be found in *Appendix* O-1.

CUSTOMS DUTY ON GOODS SHORT-LANDED.

(*See Report* 1903, *pp.* 68, 398.)

The Collector of Customs in October, 1918, informed the Committee that it had been the practice in the Bombay and other Custom Houses in cases in which packages which were short-landed were included in the Import Manifest of a vessel, the bill of entry put in, and the duty paid, to give importers the option either of claiming a refund on the short-landed packages within three months, or of passing such packages free of duty when they subsequently arrived by a later vessel provided this was done within three months. The latter system, however, did not appear to be legally correct and it involved some risk to Government revenue as the value of the goods might, in the meantime, have increased or the rate of duty changed. Nor did it appear that it saved importers much, if any, inconvenience, while it caused considerable delay in the Custom House. The Collector stated that the practice had been recently abandoned in the other chief ports and he proposed that it should similarly be abandoned here, and

consequently enquired of the Chamber whether the procedure had been found so advantageous that its abandonment would cause serious inconvenience.

The Committee informed the Collector that they had no objection to the abandonment of the second alternative referred to above.

At a later date the Collector informed the Chamber that from 1st November 1918, the system hitherto followed of allowing free entry on goods short-landed by one vessel and subsequently brought by another vessel would be discontinued. Importers who had paid duty on packages which were short-landed would therefore have to put in their claim for refund of duty and not apply to pass the packages free if subsequently landed from another vessel. Such claim would have to be made within three months of the date of payment of duty, otherwise refund would not be allowed. (*Appendix* O-2.)

TRADE AND NAVIGATION RETURNS.

(*See Reports*, 1911, *pp.* 29, 306 ; 1912, *pp.* 47, 295.)

The Director of Statistics in February 1918 informed the Chamber that the lists of articles separately specified in the sea-borne trade returns was under consideration and submitted two statements showing the suggestions which had been received by him. The Director enquired whether the Chamber had any proposal or modifications to put forward. In reply the Committee stated that they had no remarks to make in connection therewith. (*Appendix* O-3.)

FEES FOR SERVICES OF CUSTOMS OFFICERS ATTENDING SURVEYS.

The Collector of Customs informed the Chamber in May 1918 that in many cases in which merchants applied for the services of a Customs Officer for survey, the survey was either not held at all or it was postponed to a further date. In one month it had been found that 25 per cent. of the applications for an officer for survey had not been acted on. This it was stated led to unnecessary waste of time as it was impossible to post to other work officers who had been detailed for this duty. The Collector therefore proposed to make the following rule and asked the Committee whether they had any remarks to make on the proposal :—

> " When an application is made for the services of a " Customs Officer for survey no fee will be charged for " the first half hour of the officer's attendance, but a fee " will be charged in the case of each application for all " subsequent hours that an officer had to attend, in " accordance with the scale laid down for the levy of " fees for overtime work by Customs Officers on page 94 " of the 1914 edition of Customs Standing Orders."

The Committee informed the Collector that they considered the proposal to be quite reasonable. The new rule was brought into force on the 15th August 1918. (*Appendix* O-4.)

IMPORTATION OF SHORT-REELED YARN INTO SINGAPORE.

(*See Reports*, 1900, *p.* 98 ; 1901, *pp.* 19, 211, 518 ; 1902, *pp.* 19, 168 ; 1903, *pp.* 164, 766 ; 1904. *pp.* 49, 403 ; 1906, *p.* 38 ; 1907, *pp.* 126, 501 ; 1908, *pp.* 88, 380 ; 1913, *pp.* 101, 673.)

The Manchester Chamber of Commerce informed this Chamber in November 1917 that in the course of represent-

ations made by them to the Colonial Office and the Government of the Straits Settlements on the malpractice prevalent in Singapore in respect of the offering for sale of cotton yarn so made up that it was calculated to give a misleading indication of either the count of the yarn or the total length, it had transpired that much of this yarn was produced and reeled in India and exported thence to Singapore. Attention was drawn by the Manchester Chamber to the fact that under the provisions of the Indian Merchandise Marks law, which in the main followed the Imperial Act of 1887 on the subject of false marking and false indications, it was forbidden to apply incorrectly "any description, indications direct or indirect as to the number, quantity, measure, gauge or weight of any goods." It was further pointed out that the make up of a 10 or 5 lb. bundle of cotton yarn was an indication of its contents, and that the counting of the heads or knots gave, or should give, the count of the yarn, and that the weight (10 lbs. or 5 lbs.) and count taken in conjunction fixed indubitably the total length of the yarn and of each hank, always supposing that the yarn was honestly made up.

This law, it was stated, was strictly enforced by the Indian Customs Officials at the Indian ports of entry and was well understood by shippers in England, but there appeared to be no equally effective and prompt method of securing the observance of the law on the part of Indian spinners and reelers in India itself. The Manchester Chamber forwarded a print giving the gist of representations made by that Chamber to the India Office and of the latter's reply. From this it was seen that the putting into force of the provisions of the Indian laws rested with the local Governments in the various Provinces on a case being properly placed before them. This was parallel to the position in Great Britain. The Manchester Chamber stated that they had on more than

one occasion, directly or indirectly, prosecuted those who had offended against this law, and enquired whether this Chamber would take up the same attitude in regard to Indian yarn. They thought that if this Chamber would constitute itself with the Karachi Chamber the guardian of the law in this matter of false indications of make-up so far as the Bombay Presidency was concerned, it would do much to put matters on a more satisfactory footing.

In replying to the Manchester Chamber the Committee stated that the question had received a deal of attention from this Chamber in past years. In their opinion the proper course to be pursued in this matter was for the authorities in Singapore to take action to prevent all imports of short-reeled yarn into that port. The rigid enforcement in India of the provisions of the Merchandise Marks Act put an end to imports of short-reeled yarn into this country and it was reasonable to suppose that similar action in Singapore would be equally effective.

The Committee were informed that there was a demand for short-reeled yarn in the Singapore market and that this demand was met not only by yarn from India but by yarn from other countries as well. They agreed that it was desirable that this trade should be stopped, but it should be stopped by preventing imports of short-reeled yarn from any country and not by calling upon India to stop the export of it while leaving others free to continue the trade and to profit by the withdrawal of competition. (*Appendix* **P-1.**)

SYSTEMATIC EXAMINATION OF IMPORTED YARN.

The Karachi Chamber in March 1918 forwarded to this Chamber copies of correspondence that had taken place with

the Chief Collector of Customs, Karachi, and the Manchester Chamber on the subject of false make-up or false description of yarn. The Manchester Chamber stated that in their opinion it was advisable that some system of examination for false make-up or false description of yarn should be established. The Chief Collector explained that under the executive instructions received from the Government of India, importations of yarn were not required to be examined or measured except on information received, or when the Collector of Customs had reason to suspect that the trade description was false and suggested that if the Karachi Chamber was in favour of a systematic examination of all importations as suggested by the Manchester Chamber and could arrange for joint action by the Chambers at all the chief ports, the matter could be referred to the Government of India for modification of the existing system.

The Karachi Chamber enquired whether this Chamber was prepared to make a representation on the lines suggested.

The Committee in reply stated that as far as they were aware or could ascertain, cases of importation of short-reeled yarn into India were very rare indeed. If the practice were at all a common one, the Committee would be prepared to support the suggestion for a systematic examination of imported yarn, but as matters stood it appeared to them that such examination would be imposing a rather troublesome remedy for an evil which, they believed, was practically non-existent.

The Committee therefore informed the Karachi Chamber that for the foregoing reasons they were not prepared to support a representation on the lines suggested. (*Appendix* P-2.)

IMPORTED RUBBER INSULATED COPPER WIRE AND CABLES.

(*See Report* 1917, *pp.* 49, 370.)

In connection with the question of the labelling of imported rubber insulated copper wire and cables, a member forwarded to the Chamber the following memorandum detailing the steps which the Australian Government had taken to protect the manufactures of members of the Cable-Makers' Association :—

"The Department of Trade and Customs has decided to regard the use of the letters " C.M.A." on the labels attached to imported wires and cables as an indication that the manufactures of the goods are associated with the British Cable-Makers' Association and that the goods have been manufactured in accordance with the specification of the Association. The use of the word "Association" when unqualified is also to be regarded as having similar implications. The Department has also decided that statements such as the following :—

> " Guaranteed equal in all respects to " C.M.A." products of similar grade."

may be used on wires and cables manufactured by non-members of the British Cable-Makers' Association, provided the goods are thereby correctly described.

" In reply to a suggestion that, in addition to the foregoing, the maker's name and country of origin should also be distinctly stated on the label, the Department points out that there is no power under the "Commerce (Trade Descriptions) Act, 1905," to require the name of the manufacturer to be marked on imported wires and cables. A statement of the country of origin is, of course, required to be marked in conjunction with any English wording applied

to any goods made in a country where English is not the ordinary language used, and which are imported into the Commonwealth.

"H. M. Trade Commissioner will report in due course whether any testing arrangements are being devised by the Departments of Customs and Trade to ensure that goods imported by non-members of the Cable-Makers' Association are correctly described."

The Committee, in forwarding a copy of the above memorandum to the Bombay Government, suggested that the desirability of similar action being taken in this country might receive the serious consideration of Government. (*Appendix* P-3.)

ESTABLISHMENT OF A UNIFORM EXCISE SYSTEM.

The Burma Chamber of Commerce in November 1917 forwarded to this Chamber a copy of a letter they had addressed to the Government of India, urging : (1) that, as far as possible, a uniform Excise System should be established for the whole of India and Burma, (2) that the fraudulent labelling and bottling of spirits should be dealt with drastically, and (3) that the manufacture and sale of wholly or partly artificial concoctions to represent alcoholic or any liquors should be prohibited.

After consulting members interested the Committee addressed the Government of India in support of the Burma Chamber's representation.

In reply the Government of India stated that the attention of the local Governments and Administrations

had been drawn to the desirability of conforming to the principles laid down in the Merchandise Marks Manual. This, it was felt, should secure the uniformity of treatment desired by the Burma Chamber.

The Government of India added that the Merchandise Marks Manual was under revision and that the arguments put forward by the Burma Chamber in respect of the sale of foreign liquors under the designations of whisky, brandy, etc., would be given full consideration. (*Appendix* P-4.)

STATE *vs.* COMPANY-MANAGED RAILWAYS.

(*See Report* 1916, *pp.* 27, 250.)

In connection with the question of State *versus* Company management of railways, reference to which will be found in the Chamber's Annual report for 1916, pages 27 and 250, the Railway Board in April 1918, informed the Chamber that it was represented by various authorities who had been consulted at the same time as the Chamber, that the location of the Companies' Boards in London was a serious defect in the existing system, and a definite suggestion had accordingly been made that instead of retaining the existing system intact or, on the other hand, of having recourse to State management, the better plan would be to have an Indian Company with a Board of Directors in India. The proposed Board, it was suggested, would include, as the Home Boards did, a Government Director with a power of veto; for the rest of the Board there would be the commercial community, both European and Indian, served by the particular system in question, on which to draw. A doubt, however, had been suggested whether under Indian conditions and particularly in view of the fluctuations in the personnel of the commercial community, a Board of sufficient strength and permanence could, in this way, be constituted. The opinion of

this Chamber on this point was requested and the Committee were asked to examine carefully the relative merits of a Board in London and a Board in India, having regard to the advantage and disadvantage of either system.

The Committee, in replying to the Railway Board, stated that the matter had again received very careful consideration, especially from the point of view of the location of the Boards of Directors, and that the opinion of the majority of the Committee was in favour of the establishment of these Boards in India for the following reasons :—

(*a*) That the London Board system was out of date and the Directors were out of touch with the constantly changing conditions in this country and with the needs of the Railway staff.

(*b*) Under the existing system it appeared to be almost impossible to avoid the serious delays caused by references to London, Agents' powers of sanction being limited.

(*c*) Boards of Directors, if located in India, would have a closer knowledge of the need for improvements to meet the requirements of traffic and would, it was submitted, be in a better position to foster and develop the trade of the country than the London Boards. The obstructive attitude of some of the latter had militated against the development of this country by means of feeder lines.

(*d*) The transfer of the headquarters of the Railway Companies from England to India would doubtless involve eventually the partial transfer of capital into Indian hands and the view of the majority of the Committee was that it was eminently desirable to increase the financial stake held by the Indian in his own country and also that the field for investment in Indian Railway Securities should be extended. The demands of the London money market after the war would probably be such as to compel India to rely more on

her own resources or, in other words, Indian Railways, if more capital be required, would probably be compelled to borrow in India on a rupee basis rather than in London on a sterling basis. If this were so, it seemed to the majority of the Committee to remove one of the principal arguments in favour of the location of the Boards in London. Following the argument that English capital was more likely to invest in Indian Railways if the Boards be located in England, Indian capital should and probably would be more attracted by the location of the Boards in this country.

(*e*) Such of the functions of the present London Boards as could not be performed directly by Boards located in India, could, it was submitted, be adequately performed by Agents or Committees in London. It was contended, for example, that such Agents or Committees in London could do all that was necessary in the London financial market and in the purchase of stores, locomotives, etc. They could also arrange references to the Consulting Engineers on the subject of bridges and so forth, and lastly they could approach the Secretary of State when necessary. With regard to the latter point the majority of the Committee were not convinced that the direct access of the London Boards to the Secretary of State had been an unmixed blessing, as it must tend to weaken the authority and undermine the position of the Railway Board in India. Moreover, it was believed that future developments would be in the direction of freeing the Government of India more and more from the detailed control of the Secretary of State, and if this were so any advantages which might be claimed for direct communication between the Board and the Secretary of State would tend to disappear. The foregoing appeared to be the special functions of the existing Boards which local Boards could not directly perform.

As regards the latter part of the letter, in which it was stated that there was some doubt as to whether, under Indian conditions and particularly in view of the fluctuations in the personnel of the commercial community, a Board of sufficient strength and permanence could be constituted, it was admitted that difficulties did exist, but the view of the majority of the Committee was that these were not insuperable. It was true that at the time of writing, particularly in Bombay, a limited number of gentlemen held a very large number of directorships; such gentlemen from the very multiplicity of their offices would be unable to give to the affairs of a large Railway the time and attention which a seat on its Board would require. At the same time the majority of the Committee were of opinion that there were not a few competent business men who for one reason or another did not ordinarily accept directorships or accepted very few, but who would be willing to accept a seat on a Company such as a Railway. In order to secure the most suitable Directors it would be necessary to remunerate them on a scale similar to that obtaining in England, and the Directors might then be subject to certain restrictions and limitations as to the number and nature of other Directorships which they might hold. If this were done, it was thought that competent Boards could be secured.

Government were informed that the Committee were not unanimous on the subject matter of this correspondence and as had been pointed out, the foregoing represented the view of the majority. They felt, however, that the opinion of the minority on the Committee should also be put forward for consideration and the views of the latter, favouring the location of the Boards in London, were as follows:—

(*a*) The delays complained of when references were made to the London Boards, could be minimised by the Boards

being required to delegate larger powers to their Agents in India. Investigation would show that the London Boards were not wholly responsible for the delays and in considering the Railway Board's position it should not be overlooked that its operations had been largely controlled by the money placed at its disposal in the yearly Budget.

(*b*) As regards feeder lines. If a Company refused to give the necessary guarantee or rebate to these lines, it was always open to Government to do so. The minority added that the intervention of the London Boards had often been of value and had prevented the construction of lines of little use. It was felt that the remedy, if one were needed, was not to bring the Boards to India, but for the Railway Board to put a clause in the contract, requiring Railways to whom lines were leased, to undertake the working of such feeder lines as they might decide to have built, on such terms as Government might lay down.

(*c*) The objection that the London Boards were out of touch with India probably arose because those interested had found that Railway facilities had not kept pace with the traffic. That, it was submitted, was not due to want of knowledge but to want of funds, the responsibility for which rested on the Government of India and not on the London Boards. The latter had, usually, on their directorate, gentlemen who had previously served in India and who were quite in touch with the requirements of the country; and the practice of sending a Director periodically to India (and that the minority emphasized as essential), enabled the Home Boards to keep in touch with the changing conditions. If, moreover, the London Boards were not considered sufficiently strong the minority of the Committee submitted that there would be no difficulty in securing, in England, Directors with special knowledge on

Railway administration and that, if necessary, it might be insisted upon that a large proportion of the Directors of the London Boards should hold this special qualification.

(*d*) A point in favour of the Boards being retained in London was the fact that the final arbiter of the Railway policy in India, was the Secretary of State for India. The Boards by their location in London were in close touch with him, through his representatives, who attended the Boards' meetings. With the location of the Boards in India, that advantage would go and the trade would be deprived of a very useful protection.

(*e*) The proposed alternative to the London Boards was a Board in India composed of Europeans and Indians. The great drawback of such a Board would be (1) lack of essential knowledge of railway working, (2) a comparatively limited number of men from whom such a Board could be selected, and (3) frequent changes in the personnel, especially as regards Europeans, which must militate against efficiency. The Board would have to be selected from men who would be mostly fully employed and who would have very little time to give to the working of the Railway. These conditions would make it extremely difficult to obtain a really efficient Board.

(*f*) The minority of the Committee did not agree that the English financial market must necessarily in the future be considered closed to India and that therefore one of the advantages of having the Boards in London would disappear. No one could definitely say that that would be so and the minority therefore submitted it would be unwise to do away with a channel which had admittedly been of great value previously, unless great compensations in other directions were forthcoming from the change.

(*g*) The purchase of stores, etc., in England, was by no means the least of the functions of the London Boards, and the co-operation of Boards with their Consulting Engineer situated in the same city, was of the greatest advantage in arriving at decisions such as were necessary in designing bridges, locomotives, etc. Such collaborations were of great value and enabled Railways to keep in touch with the latest practice in other parts of the world. If the Board of Directors were in India, it would be still necessary for them to have Agents in London. Railway Companies in the Argentine were controlled by Boards situated in London, exactly as was the case in India. Those Railways had not been restricted in finance in the same degree as had the Indian Railways, and they were accepted as some of the most go-ahead Railways in the world. If the system had answered well in that country, where conditions were very similar to those in India, it was difficult to conceive why it should be a failure in this country. The minority of the Committee therefore suggested that it would be best to retain the existing organization and remove the objections by protecting clauses in new contracts. (*Appendix* Q.)

POST OFFICE HOLIDAYS.

(*See Reports*, 1910, pp. 55, 203; 1911, pp. 54, 452.)

The Government of Bombay informed the Chamber in March 1918 that a representation had been received by the Government of India requesting that the tenth day of Mohurrum might be added to the list of Post Office holidays for Mahomedans, and asked for the views of the Committee in the matter.

In reply the Committee stated that they had no objection to the proposal. They were subsequently informed that the

Government of India had decided to add the day in question to the list of additional Post Office holidays in all circles. (*Appendix* R-1.)

MAXIMUM WEIGHT FOR LETTER POSTAGE.

The Committee on the 2nd September 1918 telegraphed to the Director General of Posts and Telegraphs, Simla, to the effect that they understood orders had been received in Bombay to refuse letters over eight ounces in weight. As it was anticipated that this regulation would cause great inconvenience to banks and merchants the Committee suggested it should be rescinded, if possible.

The Director General in acknowledging receipt of the above telegram asked what reasonable limit the Committee would suggest for weight of letters so as to prevent the letter post being used for traffic in merchandise and enquired whether two pounds would suffice.

In reply the Committee stated that they considered the limit of two pounds would suffice, and they were informed later that the Government of India had agreed to this limit. (*Appendix* R-2.)

BUNKERING OF JAPANESE STEAMERS.

In March 1918, in addressing the Government of Bombay on the coal situation, the Committee pointed out that the position generally was very serious and submitted that it was aggravated by the fact that steamers of various Japanese shipping companies were receiving bunker coal in Bombay from such small stocks as the local Controller had been able to accumulate. The Committee suggested that the Government of India might consider the desirability

of intimating to the Japanese shipping companies that, pending a return to normal conditions, they should arrange to lay in stocks of Japanese coal at the various coast ports in India and at Colombo to meet the bunker requirements of their steamers.

In reply the Government of Bombay stated that the Government of India had ascertained that the quantities of coal which had been supplied in the first three months of this year to Japanese owners, excluding the case of the vessels under charter to British or other allied owners, were very small, namely, 4,350 tons at Bombay and 1,016 at Karachi. In view, however, of the very difficult railway position the Government of India had acted on the Chamber's suggestion and stated that they would approach the Japanese Government and request them to instruct the Japanese Shipping Companies to make arrangements, as far as possible, to coal their ships elsewhere than at Indian ports or at Colombo, or, to meet cases where this could not be conveniently arranged, to lay in stocks of Japanese coal at these ports for bunkering their steamers. (*Appendix* S.)

MASTERS OF SAILING SHIPS.

The Burma Chamber of Commerce in September 1918 forwarded to this Chamber for information a copy of a letter that they had addressed to the Burma Government in connection with the possibility of obtaining competent masters and mates for home trade sailing ships of over 300 tons. The Burma Chamber stated that their members, who were interested in the subject, had tested the possibility of obtaining such master and mates in Calcutta, Bombay and Madras, and had experienced very considerable difficulty if not actual impossibility in finding such masters and mates. As a matter of fact, the Port Officer, Calcutta, was unable to

give any assistance when applied to by a member of the Burma Chamber, and simply referred the enquirer to the Port Officer, Bombay, who apparently was as helpless in the matter as the Port Officer, Calcutta.

The Burma Chamber considered that the difficulty in the way of officering ships could be easily overcome in two ways. First of all there was a large number of native mariners who had sailed the Indian seas for years and were fully competent to command or otherwise officer, such wooden ships as were likely to be constructed in India and Burma, and which were not likely in any instance to exceed a net register of 750 tons. But they had not the certificate of competency required by Government. The official examination for such certificates was held in English. But these weather-beaten native mariners were not English scholars. They merely claimed to be efficient seamen. So the examination was beyond them. It was suggested that for the period of the war, and for a reasonable period afterwards, these men, many of whom had been ploughing the Indian ocean from childhood in the old-fashioned brigs so well known in Indian ports, should be permitted to appear before Port Officers at any of the leading ports to undergo an oral examination in the vernacular. If they could prove to the satisfaction of the Port Officer concerned that they possessed the necessary knowledge to serve as mate or commander of a coasting sailing vessel, then they should be provided with a temporary certificate of competency as master or mate as the case might be. Secondly, it should be made lawful for those holding certificates, issued under the authority of the Government of Ceylon, to officer sailing ships plying in Indian waters; for if a mariner was competent to sail a vessel in that part of the Indian ocean which borders at Ceylon, he was also probably competent to navigate the same ocean slightly further to the north.

The Burma Chamber urged that this question of officering ships should be reconsidered at a very early date; for, if Government encouragement of shipbuilding was to be effective, Government regulations should not stand in the way of a free flow of masters and mates for such ships as might be built. The emergency that existed did not merely apply to the building of ships, but also to the supply of officers to command them, as one without the other was practically useless and merely represented so much labour in vain.

In addressing the Government of India in the matter, the Committee of this Chamber stated that they understood the question was also engaging the attention of the Port Officer, Bombay, who had submitted a scheme to the Government of India for the purpose of making use of the services of competent seamen. The Committee requested that Government would give this subject careful consideration and, if any such scheme were approved, that it would be brought into operation as early as possible.

In reply the Government of India stated that the question of the supply of officers for sailing vessels of more than 300 tons had for some time previously been under the consideration of the Government of India, who were in communication with the local Governments on the proposal to take legislative action with a view to relaxing the provisions of Section 13 of the Indian Merchant Shipping Act of 1859, so far as sailing vessels from 301 to 600 tons were concerned. Government further stated that when a decision was reached the Chamber would again be addressed on the subject. (*Appendix* **T.**)

SHIPMENT OF MANGANESE ORE.

A joint letter was received in June 1918 from several shippers of manganese ore drawing the attention of the

Committee to the fact that with effect from 1st April 1918 a new clause had been introduced without notice by steamship agents on shipping orders for manganese ore, with, it was understood, the sanction of the Indian General Conference in London, which regulated the allotment of tonnage. The clause in question read as follows:—"Suppliers must deliver the ore alongside as fast as steamer can receive including night, Sunday and holiday work if required by steamer."

It was contended that as the clause read, the innovation was intended to throw any extra expense involved in carting and handling ore in order to expedite the working of a vessel, on to the ore shipper and it was submitted that this was neither equitable nor in accordance with the custom of the port. The practice hitherto, which, it was submitted, amounted to a custom of the port, had been for steamer agents to arrange with exporters of ore or their carting contractors regarding Sunday, Charter Party Holiday and night work, the custom invariably having been for the steamer to pay the extra cartage charges involved for exceptional facilities just as the steamer paid Port Trust and Customs fees for similar facilities.

Accordingly exporters were not covered for this innovation, amounting to 6 to 12 annas per ton, in their selling contracts and were not able to recover from their buyers for the reason that the benefit was neither to the buyer nor the exporter but solely to the ship.

A further grievance which the exporter had against the clause was that under it, a vessel might demand not only Sunday, Charter Party Holiday and night work, but could demand that the shipper should place alongside during the day sufficient ore in excess of what she could lift during the

day to enable her to work at night free of cost for keeping the dock gates open, etc.

It was submitted that as heretofore vessels should pay extra to the extent of actual extra cost for Sunday, Charter Party Holiday and night work and that if they required extra ore carted during the day to enable them to load at night without incurring Port Trust and Customs night charges they should pay a reasonable sum in lieu of any charge for night carting on any ore which had been carted during the day and not put on board to compensate for detention to carts through resultant congestion of wharfs and approach roads. The ore exporters asked for a ruling of the Committee as to whether the ship or the ore exporter should pay extra charges incurred for the benefit of vessels requiring extra despatch.

The Committee understood that the clause referred to was agreed to in London, and in replying to the ore exporters to this effect, they stated that they were of opinion that nothing could be done now except that the signatories to the letter under reply might approach their home friends with a view to obtaining compensation for those contracts entered into prior to the date on which the new clause came into force.

In reply to the above letter a further letter was received from the ore exporters to the effect that they had no knowledge of the clause having been generally agreed to in London except by the shipowners among themselves and they, *i.e.*, the exporters, had never agreed. They stated that they were not concerned so much with reference to the few shipments that had been made and in which the new clause had been enforced, as with the future and their object in addressing the Chamber was to obtain the views of the

Committee as to whether the ship or the shipper should in equity pay extra charges incurred by the latter for the benefit of the former. They accordingly submitted the following two questions for the Committee's views :—

(1) Did or did not the practice invariably followed prior to April 1st, 1918, by steamer agents of themselves paying such extra charges for night, Sunday and Holiday work constitute a "custom of the port" ?

(2) Was it equitable or not that extra charges incurred in order to give a vessel despatch should be borne by the ship ?

The ore exporters stated that they were quite aware that shipowners had succeeded in inducing the Indian General Conference in London to admit the clause but they thought it highly probable that the Indian General Conference knew nothing about the custom of this port or even that the clause bore hardly on shippers of ore.

They further wished to represent their views to the Indian General Conference with a view, if they were considered reasonable, to getting the objectionable clause rescinded or modified.

In reply, the Committee stated that in their opinion it was the custom of this port prior to 1st April 1918 that shippers were not called upon to bear any extra expenses involved by carting a greater quantity of ore than the minimum daily quantity stipulated for in the shipping orders. As regards the second question raised by the ore exporters, the Committee stated they were unable to express an opinion on abstract questions of equity. (*Appendix* **U.**)

FREIGHT OUTWARDS PAYABLE IN BOMBAY.

(*See Reports*, 1875-76, *page* xxix ; 1887, *pp.* 64, 289 ; 1911, *pp.* xxxviii, 63 ; 1916, *page* 73 ; 1917, *page* xl.)

As will be seen from the Chamber's report for 1916 the Committee in reply to an enquiry from a member expressed the opinion that the date of the mate's receipt or in case of a series of mate's receipts, the date of the last receipt, governed the rate of exchange applicable to the payment of freight outward stated in sterling and payable in Bombay. The Committee also stated that the term "subsequent week" in the Chamber's rules meant the Monday to Saturday following the date of the Chamber's Circulars (*i.e.*, Current Quotations).

As the above two rulings, in effect, amended the resolution passed at the Annual General Meeting of the Chamber held on 21st February 1912 in regard to ship freight outwards from Bombay payable in Bombay, it was decided to bring forward for adoption at the Annual General Meeting of members, held on 25th March 1918, a formal resolution embodying these two rulings. This was accordingly done and the following Resolution was passed unanimously :—

> "That the Resolution passed at the Annual General Meeting of the Chamber held on 21st February 1912, regarding ship freight outwards from Bombay payable in Bombay be altered as follows :—
>
> > "That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian currency at the rate for Bank Bills on London payable on demand ; and that the rate quoted in the Chamber's 'Current Quotations' shall be the rate applicable to

goods shipped during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's 'Current Quotations' ; the date governing the rate of exchange shall be the date of the mate's receipt, or in case of a series of mate's receipts, the date of the last receipt : on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight."

FREIGHT INWARDS PAYABLE IN BOMBAY.

(*See Reports* 1870-71, *pages* xxii, 17 ; 1875-76, *page* xxvi; 1917, *page* xi.)

As the Committee had decided to recommend an amendment of the Chamber's resolution in regard to freight outwards payable in Bombay, it was also decided at the same time to recommend an amendment of the Chamber's Resolution in regard to freight inwards payable in Bombay so as to bring it into line. Accordingly at the Annual General Meeting of the members held on 25th March 1918 the following resolution was put for adoption and carried unanimously :—

"That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's 'Current Quotations' shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's 'Current Quotations.'"

GOODS CONSIGNED "TO ORDER."

A letter was received from the Secretary of the Bombay Port Trust intimating that a representation had been sent in

to the Trustees regarding the congested conditions of the storage accommodation in the docks and it had been stated that one of the difficulties experienced in dealing expeditiously with import cargoes was the large percentage of entries in ships' general manifests of consignments "to order" without mention of names of owners or consignees. It was contended that in the absence of such particulars the Dock Department had no means of communicating with consignees or supplying them with information regarding the arrival and landing of goods.

It was suggested that the Chamber could assist in this matter by representing to shippers at home through representative Associations or by such other means as might be feasible, the delay and inconvenience caused by the practice referred to.

A circular letter was accordingly sent to all importing members of the Chamber requesting them to write to their consignors and ask them to make out bills of lading, whenever possible, either in the name of a consignee or of a bank, as the case may be, and to avoid "order" bills of lading. It was added that where the bill of lading was made out to a bank, what was required was a marginal note of the real consignee's name in the captain's copy of the bill of lading.

It was pointed out that the trouble in this matter arose from the fact that documents usually arrived considerably after the steamers to which they related. When the steamer reached Bombay the only document in the hands of the Port Trust was the preliminary copy of the manifest which came with the ship and if a large proportion of the goods were shown consigned "to order" the Port Trust did not know who the consignees were and could not therefore communicate with them. (*Appendix* **V-1.**)

CONGESTION AT THE DOCKS

Allowance of "Free" Days.

(*See Report*, 1916, *pp.* 61, 361.)

The Secretary of the Bombay Port Trust informed the Committee in July 1918 that the question of the congested state of the transit sheds in the Docks owing to the non-clearance of import cargoes had been engaging the attention of the Trustees and certain proposals had been put forward by the Docks Manager with the object of assisting consignees in taking delivery of their goods and the Port Trust in the more speedy clearance of the sheds.

It was recommended that as a tentative measure the system followed at Karachi in regard to the declaration of a general landing date and the allowance of "free" days should be introduced in Bombay. It was pointed out that if these recommendations were adopted the orders would run somewhat as follows.—

The landing date of a vessel's import cargo would be the day on which the bulk of the cargo had been landed in the docks.

The landing date would be fixed under the authority of the Docks Manager.

All goods would be allowed storage in the docks, free of rent, for 5 days.

The Docks Manager might grant such extension of "free days" as he might consider necessary in the case of portions of consignments landed in the docks subsequent to the fixed landing date.

An extension would also be granted, if necessary, in the case of wines and spirits, the landing date for which would be the day on which the balance of such consignments had been landed in the docks.

The Docks Manager would also grant extension of the "free days", as might be considered necessary, when consignments or portions thereof could not be traced in the Docks before the expiry of the free days. Such extensions, however, would only be granted on the portions of a consignment that could not be traced and provided that the consignee had taken due delivery of traceable portions (if any) of the consignment. Such extensions would date from the time when such consignments or portions thereof were traced and available for delivery.

Enquiry letters would be replied to in due course, but it was necessary for importers, in the first instance, to obtain information in respect of their consignments by daily verbal enquiries from the docks shed officers. In cases where delivery of a consignment could be given after presentation of importers' completed documents, endorsement to that effect by a docks assistant manager would be made on the bill of entry or transhipment permit.

The Committee were asked for their views on these proposals.

After going carefully into the matter the Committee informed the Port Trust that they had no objection to the suggested change being given a trial. *(Appendix* V-2.)

WEATHER WORKING DAYS.

The following days during the monsoon months of 1918 were declared by the Committee of the Chamber to be non-weather working days for steamers in the Docks:—

Wednesday	...	...	19th June.
Thursday	...	...	4th July.

THE SETTING IN OR BURSTING OF THE MONSOON.

The Meteorologist informed the Committee that the monsoon had set in on the Malabar Coast this year on the 11th May.

CULTIVATION OF LONG STAPLED COTTON IN INDIA.

The Government of India in September 1917 issued a resolution to the effect that the question of the cultivation of long stapled cotton in India was one which had frequently engaged their attention. It had again been brought into special prominence as the result of recent investigations by the Board of Trade which had shown the importance in Imperial interests of increasing the production of this class of cotton within the Empire. The Government of India considered it desirable that India should co-operate in the solution of this problem and they believed that the interests of this country in the matter would be found to coincide with those of Lancashire. It had repeatedly been urged by manufacturers in India that it was of even greater importance to them than to manufacturers elsewhere that sufficient cotton of long staple should be forthcoming in this country and that the extension of the growth of improved cotton would react most favourably on the manufacturing industry. There were certain areas in which there was reason to believe that long staple cotton would give a sufficiently large yield to enable it to be grown at a profit. There the problem was one mainly of organisation. In other areas, which included the majority of the cotton growing tracts in India, a type of cotton combining yield and quality in sufficient degree to enable it to compete successfully with the prevailing short staple types did not appear to have been evolved and the

question of research would enter largely into the solution of the problem. An extension of the growth of long staple cotton in the above two cases would in all probability prove of great benefit to the cultivators owing to the higher prices which long staple cotton commanded, provided that the full benefit of these prices could be secured to them by improvements in the system of marketing and by the prevention of the harmful practice of adulteration and damping which had previously done so much to lower the reputation of Indian cotton. In these circumstances, the Government of India decided that the possibilities of extending the growth of long stapled cotton in India should be investigated by a Committee constituted as follows:—

J. MacKenna, Esq., C.I.E., I.C.S., Agricultural Adviser to the Government of India	...*President.*
F. Hodgkinson, Esq., Member of the Council of the British Cotton Growing Association	*Members.*
N. N. Wadia, Esq., Member of the Committee and Ex-Chairman, Bombay Millowners' Association	
G. S. Henderson, Esq., Offg. Imperial Agriculturist	
W. Roberts, Esq., Principal and Professor of Agriculture, Lyallpur Agricultural College	
H. F. Ashton, Esq., Executive Engineer, Punjab	
F. Noyce, Esq., I.C.S....	*Secretary.*

The Committee were instructed to examine the work which had been done in the various provinces of India in the establishment of long stapled cottons. It had to report

regarding the possibility of the extension of any methods which had led to success, and to investigate the causes of failure where this had occurred, and if it found that the failure had been due to agricultural, irrigational or economic causes or to administrative difficulties, it had to propose appropriate remedies. The Committee were asked to carry out a detailed study of local conditions in each cotton growing tract and to enquire into the possibility of improving existing methods of ginning and marketing and also of preventing adulteration and mixing. It had further to report on the possibility of improving the accuracy of the cotton forecasts and generally of making the statistical information, published by Government, of greater utility to the cotton trade. Finally, it had to submit recommendations in regard to the staff required and the organisation necessary for the development of the cultivation of long stapled cottons in tracts which it considered suitable for that purpose.

In December 1917, the Indian Cotton Committee informed the Chamber that they were desirous of examining three members as witnesses, and asked that these should be nominated. The Committee accordingly nominated the Hon'ble Mr. Malcolm N. Hogg, Mr. H. F. Hearson and Mr. J. Muller to give evidence.

At the same time the Committee submitted a general report on certain aspects of the Indian Cotton Committee's enquiry with specific remarks on a few particular questions that were put by the Indian Cotton Committee.

Briefly stated the Committee recommended :—

(1) the conservation and improvement of the indigenous long stapled cottons in this country;

(2) the extension of Co-operative Credit Societies;

(3) the broader classification or grouping of cotton;

(4) improvement in the picking of cotton ;
(5) prevention of watering and mixing of cotton ;
(6) prohibition of the transport of kapas and unginned cotton by rail ;
(7) restrictions on transport of cotton by road ;
(8) the licensing of all ginning and pressing factories.

In replying to some of the specific questions put by the Indian Cotton Committee, the Committee drew attention to the inaccuracy of the cotton outturn forecasts and suggested that improvement might be effected by relying more on enquiries from cultivators, cotton merchants, local agents of large buyers and other similar sources and less on the reports of the subordinate revenue officers of Government, who had a great deal of other work to do.

The Committee also suggested that all presses should be compelled under their licenses to submit correct returns of the cotton pressed by them and that the work of collecting returns from Native States should be taken over from the Chamber by Government.

The Committee were opposed to the suggestion that the Liverpool and Bombay cotton prices should be published at up-country markets, and as regards the enquiry into the relative merits of saw and roller gins they stated that they favoured the latter.

In conclusion, the Committee added that some of these recommendations would involve a considerably increased expenditure by the Agricultural Department and it might be asked where the additional funds were to come from. The Committee were of opinion that in view of the fact that this increased expenditure by the Agricultural Department would be for the direct benefit of the cotton cultivator, there would be nothing wrong in principle if a small tax on cotton were

imposed ; but they pointed out that any such tax should be levied on the whole trade and not merely on a particular portion thereof. (*Appendix* W-1.)

CONTROL OF COTTON.

The Government of Bombay forwarded to the Chamber copies of papers received from the Board of Trade in connection with a proposal to control Indian Cotton and requested the views of the Chamber as to whether restrictions should be imposed during the reconstruction period. The Government of Bombay also asked for the opinion of the Chamber, as to what form such control should take, if control were considered desirable, and whether it should be introduced irrespective of any restrictive measures to be undertaken by the United States of America.

In reply the Committee stated that they were of opinion that there was a strong case for the control of exports during the reconstruction period. Such control need not and should not, in their opinion, involve either state purchase or fixation of prices. It would, it was felt, be sufficient to prohibit exports, except under license, to certain destinations and to limit the amount to be licensed to each such destination.

As regards control during the war, the Committee generally agreed with the arguments of the India Office showing that the existing methods had hitherto proved sufficient. They felt, however, that the poor prospects of the Indian crop in the coming season, coupled with the proposed control and rationing of American cotton, had created a new situation. If, for instance, Japan were not allowed to get as much American cotton as she wanted, it would increase her demands for Indian cotton to a point which India could not

safely supply. The Committee, therefore, suggested that the Government of India should at once institute enquiries into the requirements of Japan and India's other customers for the coming season, so as to have all the facts before them and be in a position to adopt a rationing system if necessary. The Committee added that they did not regard fixation of prices as a necessary corollary to rationing. The Committee observed that in the letter under reply they had been asked for their views in connection with control during the reconstruction period only, but for the above reasons they felt it necessary to express their views as regards the immediate future. (*Appendix* W-2).

PROPOSED LICENSING OF THE TRANSPORT OF COTTON WASTE BY RAIL AND SEA.

The Bombay Government in June 1918 forwarded to the Chamber for an expression of opinion a copy of a letter that had been received from the Government of India in connection with the recommendations of the Indian Cotton Committee relating to the movement of cotton waste and of cotton, whether in the form of kapas (unginned cotton), half pressed bales or full pressed bales, by rail or sea.

The recommendations made by the Indian Cotton Committee were :

(1) That the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment outside India, should be totally prohibited ;

(2) That the transport of kapas, half pressed bales by rail or sea, except to *bona-fide* consumers (*i.e.*, mills) and to ports for shipment outside India should also be prohibited except, in certain cases, under license.

In view of the existing serious shortage of railway wagons and in order to check the practice of mixing, the Agricultural Adviser to the Government of India had suggested that immediate action should be taken on the above recommendations in so far as the movement of cotton waste and kapas by rail was concerned. The Government of India stated that the case of cotton waste presented no difficulty and they were taking separate action in regard to it. The case of kapas was however more difficult. The Indian Cotton Committee proposed that transport should be allowed under license in certain cases, of which they gave two main instances, namely, (*a*) cotton transported by rail from an area in which no cotton gins existed at all, and (*b*) cotton transported from a district in which the owner or purchaser had no ginning factory to a place where he had such a factory. The Government of India doubted, however, whether such cases were by any means exhaustive and it seemed probable that a fairly elaborate licensing system would be required, as total prohibition might involve considerable hardship in a number of cases. Before therefore considering the proposal further, the Government of India wished to be favoured with an expression of opinion on it and on the possibility of establishing a local licensing authority pending the receipt of the full recommendations of the Indian Cotton Committee on this head. It had been suggested to the Government of India that the issue of licenses might suitably be entrusted to the Director of Agriculture, and the local Government was desired to consider this suggestion.

The whole question was thoroughly discussed by the Committee who stated in reply that with regard to the first recommendation contained in the Order above referred to, namely, that the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment

outside India should be totally prohibited, they agreed with the recommendation but desired to put forward the following suggestions:—

(*a*) That to avoid the possibility of any loophole "cotton fly" should be specifically mentioned as well as "cotton waste."

(*b*) That transport to the principal ports of India should be permitted without restrictions of any kind. The words "for shipment outside India" in the proposal suggested that the intention was to grant licenses for transport to a port in cases where the consignor satisfied the licensing authority that the waste or fly was intended for export. The Committee did not know if this had really been intended, but if so, it appeared to them to be unnecessary and troublesome; no harm could be done by waste and fly coming freely to Bombay and the other principal ports, so long as they could not go out again except when exported or when consigned to a mill.

(*c*) That mills desiring to use waste and fly should be granted general licenses for periods of say, one year, and should not have to apply for a separate license on each occasion. All that appeared to be necessary was for the railway companies to be advised of and to register the general licenses when issued; the mill could then ask the railway company concerned to notify a particular station master when it had a consignment for booking. It was also pointed out that it was not only mills that legitimately used cotton waste; railways, steamship companies and any factories housing machinery used this waste and it was therefore submitted that these concerns should be placed on the same basis as mills.

With regard to the second recommendation, *viz.*, that the transport of kapas, half-pressed bales or full-pressed bales by rail or sea, except to *bona fide* consumers (*i.e.*, mills) and to ports for shipment outside India should also be prohibited except in certain cases, under license, the Committee submitted the following comments :—

(*a*) The term "docras" might be included as well as half-pressed and full-pressed bales, as ginned cotton was sometimes transported by rail in docras.

(*b*) Too much stress had been laid on the ownership of ginning factories by purchasers who might require licenses for the transport of kapas. It must be remembered that cases of purchasers of cotton being also owners of factories were comparatively few. A purchaser who had engaged a certain number of gins or a press in a particular place had just as good a case for transporting his purchases in surrounding markets to that particular place as he would have had if he had been the owner of the gin or the press. It was important therefore that no stress whatever should be laid on actual ownership and that that factor should not be considered in the issue of licenses.

(*c*) With regard to the transport of cotton in full-pressed and half-pressed bales, the Committee were of opinion that it should be permitted to the principal ports either by rail or sea without restrictions ; the same remarks applied there as in the case of waste and fly. Kapas was, as far as the Committee knew, never transported to the principal ports.

(*d*) With regard to the transport of kapas and cotton in docras, half-pressed bales and full-pressed bales, to stations other than principal ports, the Committee pointed out that the evils against which the proposed restrictions

were aimed took place when kapas or cotton was moved from one area to another and not when it was moved about within one area. By the term "area" was meant a district growing practically homogeneous cotton. For instance, the transport of Khandeish kapas into Broach district must almost certainly be done with dishonest intent, but the transport of kapas from one station in Khandeish to another must probably be innocent of dishonest intent. The Committee thought, therefore, that licenses for transport within one area should be granted freely and in all cases except those in which the licensing authority had special reason to doubt the *bona fides* of the application ; on the other hand, licenses to transport from one area to another should be only granted under very special circumstances except to genuine consumers such as mills. The Committee also emphasised the importance of arranging that such restriction of transport should not be confined to British India. It was, for instance, well known that cotton from inferior districts was frequently moved to centres growing better cotton in the Nizam's territory.

(*e*) The Committee noticed it was proposed that licenses should be issued by the Directors of Agriculture. They were of opinion that if and when a Central Cotton Bureau was established, as they believed had been proposed by the Indian Cotton Committee, the issue of licenses should be entrusted to that body. As a temporary measure in the meantime, the control might be in the hands of the Directors of Agriculture but there should be provision for appeal from their decisions to the local Governments. In the case of mills the Committee thought that they should receive a general license for a period of 12 months (subject to withdrawal or suspension in case of abuse) permitting them to transport kapas and cotton from any district to their own station.

(*f*) The Committee agreed that the question of transport by road was very difficult and that any attempt to regulate it might be left over till the effect of the proposed restrictions had been seen.

The Committee called attention to one sentence in the extract from the Indian Cotton Committee's report which, as it stood, was open to criticism. The sentence referred to was "We had ocular evidence of this fact in the Hubli railway station yard where were found several wagons containing Khandeish cotton which could not have been required for any purpose but mixing." It was pointed out that the mere presence of Khandeish cotton at Hubli railway station did not prove the purpose of mixing, because there were spinning and weaving mills at Hubli for whose legitimate use Khandeish cotton might be required. The Committee were well aware that a great deal of mixing did take place at Hubli, but the above quoted sentence as it stood was not correct and if the Cotton Committee had satisfied themselves that the cotton in question was not destined for the mills, it would be as well to make this clear.

In concluding the Committee observed that throughout their remarks they had discussed the restriction only from the point of view of the prevention of certain evils in the cotton trade, which was their primary purpose. It had been suggested in the letter that they had a secondary purpose, which was important at the present time, *viz.* economy of railway rolling stock. The Committee had not taken that aspect of the question directly into consideration, because they considered that the proper way to prevent waste in the use of railway wagons was by control of their distribution. This method was already in force and traffic was being divided into various categories according to its degree of urgency. They were of the opinion that it would

not be proper to increase restrictions on the transport of kapas and/or cotton by rail, beyond what might be necessary for the prevention of abuses in the trade, in order to decrease the demand for railway wagons. (*Appendix* W-3.)

PROTECTION AGAINST FIRE OF COTTON STORED AT COLABA.

(*See Report*, 1914, *pp.* 70, 582).

The Bombay Fire Insurance Association forwarded to this Chamber a copy of a letter that they had addressed to the Government of Bombay in connection with the better protection against, and prevention of, incendiarism in respect of the cotton stored in the open and in godowns at Colaba. The Fire Insurance Association stated that in regard to the suggestion made by the Colaba Fire Committee in 1914 that steps should be taken for the organisation and maintenance, by the cotton merchants and Insurance Companies jointly, of a better staff for guarding the green, this did not commend itself to the Association as they considered that it was no part of the duty of Insurance Companies to undertake the safe-guarding of public property. They contended that that responsibility must rest with the public authorities in whose charge also must be the task of preventing offences against the Penal Code including, of course, the crime of incendiarism to which the fires of 1914 were quite properly, in the opinion of the Committee of the Association attributed. The Insurance Companies could not accept any responsibility in this matter and the Fire Insurance Association was strongly of opinion that the Bombay cotton trade and all connected with it must look to Government for the required protection.

The Fire Insurance Association pointed out that the upkeep of the Bombay Salvage Corps Association which was organised in 1907 had been entirely borne by the Fire Insurance Companies and up to the 30th June, 1917, had cost the large sum of over 1¼ lakhs of rupees. In the year 1914 more elaborate precautions against incendiarism than the existing machinery provided, became necessary in order to prevent the withdrawal of the protection to the trade afforded by the Insurance Companies. Owing to the kindness of H. E. the Naval Commander-in-Chief the services of a number of blue jackets and marines were secured, and later on, thanks to the action of H. E. the Governor, the services of men of the Royal Garrison Artillery and Sherwood Foresters. This, it was stated, cost the Insurance Companies Rs. 11,212-10-0. In May, 1917, owing to the numerous outbreaks of fires (resembling those which occurred in 1914) appeal had to be made again for military assistance, and thanks to the courtesy of the General Officer Commanding, Bombay, patrols had been carried out by the 2-4 Dorset and South Staffordshire Regiments night and day since. These patrols were costing Rs. 45,000 per annum.

The Fire Insurance Association submitted that the Fire Insurance Companies had done everything that could reasonably be expected of them to carry out the suggestions of the Colaba Fire Committee ; that the provision of a guard was not in the province of these companies but was a matter for Government ; that the Salvage Corps and military patrols were arranged to meet the extreme urgency of the circumstances as they arose and were never intended as a permanent provision in place of the protection of his property which every citizen had a right to expect.

In summing up it was stated that if despite all the efforts of the Fire Insurance Companies there was a recrudescence

of these fires, it was anticipated that the fire Companies would be forced to withdraw the insurance protection from the affected area. It was suggested that Government should take upon itself the provision of a better protection of the trade and prevention, if possible, of incendiarism ruining it.

The Committee in addressing the Bombay Government on the subject stated that they desired to place before Government the point of view of the insured in this matter.

They endorsed emphatically the representation of the Fire Insurance Association to the effect that Government should take further steps to safeguard the cotton stored at Colaba. They considered that the prevalence of cotton fires was a very serious matter and that the responsibility of coping with such an evil ought not to be left entirely to private enterprise.

As regards the annual charge of Rs. 45,000 referred to by the Bombay Fire Insurance Association in their letter to Government, the Committee understood that a special levy on policy-holders in the shape of a fee on each policy had been made expressly to meet this expenditure, but they had no information as to what proportion of the expenditure would be covered by this levy. It was also pointed out that the rates for insurance on cotton at Colaba had been very substantially increased during the last few years.

The Committee therefore submitted that the impression no doubt unintentionally conveyed in the Association's letter, namely, that the Insurance Companies were bearing the whole of the extra expenditure was to some extent misleading. The Committee mentioned this as showing that the question was a very far reaching one. The heavy cost of insuring cotton fell on all traders and was therefore a public

question and not one merely affecting the interests of the Insurance Companies concerned.

The Committee were of opinion that the policy-holders were now partly paying for the patrols and would probably raise no objection if they continued to do so. They conceded that it was no part of the Association's duty to protect public property but the latter were naturally concerned to protect their own interest. In the event of Government accepting the proposal of the Fire Insurance Association to undertake the responsibility of providing special patrols for the protection of the cotton area at Colaba, the Committee presumed the special levy now paid to the Association by the insured for this protection, would be collected by Government. What the Committee did not want was for the position to arise in which policy-holders would have to pay a double tax, namely, a levy by Government for the better protection of Colaba and a levy by the Insurance Companies for special supervision of the cotton stored which in the light of past experience the Companies were obviously unlikely to discontinue for some considerable time. The Committee trusted that in any negotiations between Government and the Fire Insurance Association the interests of the policy-holders would not be lost sight of and that whatever arrangement might be made, it might not be of such a nature as to lay any unnecessary burden on the policy-holders. It was added that the foregoing was submitted to the Bombay Fire Insurance Association for comment before sending it in to Government. As was expected, the Association disclaimed any intention of creating the impression that the whole of the extra expenditure for the special preventive and protective measures against fires, fell on the Insurance Companies. The Committee understood that the Association's object in mentioning in their letter to Government the annual charge of Rs. 45,000 was to bring to the notice of Government that the

problem had been seriously taken in hand by those concerned and at considerable expense.

The Bombay Government in acknowledging receipt of the Chamber's representation forwarded a copy of a letter they had addressed to the Bombay Fire Insurance Association in reply to the latter's representation on the subject. In this letter Government stated, *inter alia*, that while warmly appreciating the work done by the Salvage Corps and the efforts of the Fire Insurance Association inaugurating a temporary protective agency at great expense, part of which had, it appeared, been recouped by a special levy on policy holders, they could not admit the responsibility of Government for devising measures for the required protection. Government pointed out that the arguments contained in the letters from the Chamber and the Fire Insurance Association proceeded on the assumption that the cotton stored on the Cotton Green was "public property." Government, however, could not accept this definition. It was stated that the Chamber conceded that Government would be justified in levying a tax or fee to compensate them for adequately guarding the Cotton Green but Government asserted that even if the whole charge were met by the parties concerned in the trade including the Insurance Companies, Government would not be prepared to undertake this responsibility. Government asserted that the Cotton Committee never suggested that Government should provide the protective agency and in their resolution on the Committee's report Government stated definitely that the Cotton Merchants and Insurance Companies should combine to organise and maintain an efficient and trustworthy staff for the protection of the cotton stocks in which they were interested Government observed that in their opinion no adequate reasons had been advanced why the question should be reconsidered and they regretted therefore that they were unable to modify their decision.

In acknowledging receipt of the above communication the Committee stated that they considered Government's reply to the Fire Insurance Association unsatisfactory. They submitted that the term "public property" was obviously used in this case to mean "property of members of the general public" and it seemed to the Committee that it was just as much Government's duty to protect or endeavour to protect, cotton stored at Colaba from incendiarism, as it was to protect the houses of the public, as far as possible, from burglary. The latter duty, it was believed, was universally admitted and the Committee submitted the former should also be admitted.

Government in reply however repeated that they saw no reason to modify their views in the matter. (*Appendix* **W-4.**)

ADULTERATION OF INDIAN PRODUCE BEFORE EXPORT.

(*See Reports* 1916, *pp.* 96, 405; 1913, *pp.* 109, 110, 687, 693; 1906, *pp.* 72, 394; 1917, *pp.* 60, 429).

As will be seen from the Chamber's Report for 1917 the Committee in replying to the Government of India on the subject of the prevalence of the practice of adulterating Indian produce before export, had stated that generally speaking they were of opinion that Government should continue its existing policy of non-interference, but that from the point of view of economy of freight space, it was possible this policy could no longer be followed and it was submitted that the Government of India might in the first instance approach the Home Government with a view to the English Importers' Associations being urged to work their respective businesses on a "clean" basis, in the interests of economy in freight, and that, failing their ability to do so, Government might be compelled to penalize adulteration.

In January 1918 the Committee again addressed the Government of India and stated that they had been reconsidering the question whether any avoidable quantity of dirt or other foreign matter was being shipped in Indian produce, and if so, what measures could be devised to eliminate it. As the result of their enquiries the Committee offered the following remarks for the consideration of Government.

Wheat.—The Committee understood that wheat was sold in the United Kingdom on a clean basis the effect of which was that the exporter received no payment for any admixture of dirt which might be in the wheat and had to pay the cost of freight on the dirt. There was however no penalty imposed for admixture which did not exceed 2¼ per cent. While it was not possible to eliminate all the dirt from wheat before shipment, it was possible in most cases to clean it to a lower percentage than 2¼ per cent. and the Committee's information was that the majority of the wheat shipped actually contained a percentage less than 2¼ per cent. The suggestion had been made however that in order to offer an additional inducement to the wheat shipper to clean each lot of wheat down to the lowest possible point, the penalty for dirt should start from zero, that is to say that all dirt should be penalised. As a certain quantity of dirt was unavoidable the imposition of this penalty would tend to raise slightly the cost of the wheat as the exporter would have to calculate in his price the cost of the unavoidable penalty. On the other hand, it might in some cases have the effect of reducing the quantity of dirt shipped, for it was contended that an exporter under existing conditions might, so long as his wheat did not contain more than 2¼ per cent. dirt not trouble to clean it down to a lower percentage, whereas if all dirt were penalised he would certainly clean it down to

the irreducible minimum. It appeared to the Committee that this suggestion was worth consideration in view of the paramount importance of economising freight space and that it was for Government to weigh carefully whether the amount of freight space likely to be saved would balance the slight increase in the cost of wheat.

Another suggestion which had been made to the Committee was that advantage should be taken of the close co-operation existing between Great Britain and her Allies, to induce all allied nations to adopt the clean basis method of purchase at home. So long as all shipments of wheat were made by the Royal Wheat Commission this point did not arise, but economy of freight space would continue to be of the greatest importance for a considerable period after the war and the Committee considered that it was very important that all allied nations and if possible neutral nations also, should arrange to adopt a clean basis contract for use after the control of the trade was relaxed.

Castor-seed, Linseed, Rapeseed.—These seeds were also bought in the United Kingdom on a clean basis, but the percentages of dirt permitted free of penalty varied. The same suggestions were put forward for these seeds as for wheat. The necessity for the adoption of a clean basis contract by all allied and neutral countries was more urgent in the case of these goods, as occasional opportunities did occur of shipping to countries other than Great Britain and such shipments were made on the basis of the contract prevalent in the particular country and not on a clean basis.

Other Oilseeds, Groundnuts, Lentils, Peas, Barley and Gram.—It was suggested that immediate steps should be taken to secure the adoption by buyers at home of a clean basis contract with penalties for all dirt in the case of all

these commodities. Some seeds, such as cotton seed, were not being shipped at the moment and other commodities such as barley and gram were being shipped only on account of Government, but it was necessary to look ahead to the period when the existing control and restrictions would begin to be relaxed and to take measures to ensure that all produce should then be shipped in as clean a state as possible.

Wool.—This commodity was more difficult to deal with, because the firms of exporters, who shipped the wool, were not the owners of the wool but acted as commission agents for a large number of Indian merchants and had no control over the preparation of the wool which in many cases they never saw. There was no doubt that a considerable quantity of wool was shipped in an unnecessarily dirty condition, that is to say, it contained dirt which could be removed before shipment. The only remedy, which the Committee could see, lay in the hands of buyers and that was to make it unprofitable to ship dirty wool either by penalising such wool or by paying a larger premium for carefully cleaned wool. In the past buyers had not given sufficient encouragement to the shipping of carefully cleaned consignments; experiments in this direction, which had been made by the more enterprising wool merchants, had not yielded such results as to induce them to continue on the same lines or their competitors to imitate them. At the time of writing however prices for Indian wool in the United Kingdom were under Government control and the Committee felt it should not therefore be a difficult thing to arrange that after a particular date, of which adequate notice should be given, the prices should be so regulated as to make it unprofitable for the owners of the wool to send it forward without cleaning it as far as possible. (*Appendix* **X-1.**)

ADULTERATION OF INDIAN BEES-WAX.

(*See Report* 1916, *pp.* 72, 394).

The Government of India forwarded to the Chamber a copy of a Note by the Imperial Entomologist, on the subject of the adulteration of Indian Bees-wax. The note was duly placed at the disposal of members interested, and will be found in *Appendix* X-2.

HEMP REQUIRED BY ADMIRALTY.

The Collector of Customs informed the Chamber that the Admiralty desired to purchase 600 to 700 tons dressed Indian hemp and that Government had asked him to obtain quotations from suitable firms for delivery on F. O. B. terms, freight being provided by the Admiralty. The Collector therefore requested that the names of suitable firms holding stocks of hemp might be communicated to him and that the firms might be asked to submit quotations for standard grades of hemp. It was added that if satisfactory quotations were received from various firms it might perhaps be fair to distribute the total quantity required among those firms on the basis of their average shipments for three years before the war. The Committee were also asked if they would agree to appoint one or more experts to inspect the quality of consignments before shipment and to certify whether goods were up to sample or not.

The Committee in reply stated that in their opinion the proposed method of purchase was impracticable as being open to the following objections.

It appeared to the Committee that the Admiralty intended sending out samples on which the tenders were to be based but they were informed that hemp was never sold on sample ; uncombed hemp being sold in a number of grades,

always "fair average quality" of the season, while combed hemp was almost always shipped unsold and disposed of by private sale or public auction, each lot on its merits. The various shippers had established marks of their own, the quality of which the leading shippers no doubt maintained but there were no recognised grades of combed hemp.

It was not clear to the Committee whether the Admiralty's enquiry was for combed or uncombed hemp, as the term "dressed" was rather loosely used, sometimes to mean combed hemp and sometimes to include both combed and uncombed. In either case the Committee understood that sales on sample were impracticable, because hemp was not a very regular article ; there was always a certain amount of variation between the various hanks, even in each bale, and any large lot must be judged on its general level and its average quality, which made surveys on a sample extremely difficult if not impossible.

The Committee were informed that there were no experts in Bombay with any experience of surveying hemp and that, therefore, the Admiralty's proposal would mean that the tenders of shippers would be surveyed not only by competitors but by competitors with no previous experience of such work. The Committee therefore recommended that the Admiralty should consult the London Hemp Association, (which was an Association of buyers and brokers and therefore qualified to advise impartially), and purchase their requirements, through the usual London channels, from shippers at this end whose marks had a reputation for reliability, on the usual trade conditions. All surveys should be held in London, where the Committee were informed, they were conducted by recognized brokers, well experienced in the work, who devoted the whole of their time to the combined business of broker and surveyor.

The Committee added that if the Admiralty desired a further safeguard against providing freight space for hemp and then not receiving the quality required, they might impose a stiff penalty on any shipments more than a certain reasonable margin off, but on all such points the London Hemp Association were most competent to advise. (*Appendix* X-3.)

INDO-ITALIAN TRADE.

The Government of India forwarded to the Chamber for information copies of the report on Indo-Italian Trade by Mr. D. T. Chadwick, I.C.S. The Committee, in thanking Government for the reports, stated that they had no observations to put forward in connection therewith. (*Appendix* Y-1.)

TRADE BETWEEN INDIA AND DENMARK.

The Government of Bombay forwarded to the Chamber for information a copy of a memorandum prepared by Mr. Turner, Commercial Attaché to His Majesty's Legation at Copenhagen, on the subject of trade between India and Denmark. The memorandum was duly placed at the disposal of members interested. (*Appendix* Y-2.)

OPENING OF TRADE AT DAR-ES-SALAAM.

The Bombay Government forwarded to the Chamber a copy of the Port Regulations which had been introduced on the opening to general trade of Dar-es-Salaam and towns on

the Central Railway in the conquered German East African Territories.

A copy of the above regulations was placed at the disposal of members interested and is printed in full in (*Appendix* **Z.**)

PUBLIC HOLIDAYS, 1918.

In addition to the usual public holidays, the following days were, during 1918, declared by Government to be holidays under the Negotiable Instruments Act:—

24th May 1918	Empire Day.
7th October 1918	Celebration of the cessation of hostilities between the Allies and Bulgaria and the recent successes on the various battle fronts.
22nd, 23rd and 27th November 1918	Celebration of the Armistice.

Of the above dates, the 27th November 1918 was also declared a Charter Party Holiday by the Committee of the Chamber.

EXHIBITIONS.

Papers in connection with the following Exhibition were received during the year and were made available to members:—

The British Industries Fair, organised by the Board of Trade and held in London from the 11th to 22nd March 1918.

RAINFALL AT BOMBAY, 1843 TO 1918.

The following statement, showing the Rainfall registered at the Colaba Observatory, Bombay, for each month, during the years 1843 to 1918, is published for the information of members:—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844	0·06	0·33	..	..	..	13·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846	..	..	..	..	..	26·41	33·19	6·65	6·65	1·03	..	..	73·93
1847	0·09	0·02	..	0·31	1·40	37·56	16·46	8·68	5·68	0·28	5·53	..	76·01
1848	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849	0·34	..	..	..	..	23·41	50·99	19·66	26·13	0·75	0·61	..	114·89
1850	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851	..	..	..	..	..	24·50	47.02	20·03	3·89	0·04	0·07	..	96·07
1852	..	..	0·01	..	0·52	21·76	22·17	11·16	12·87	0·19	..	1·01	69·27
1853	..	0·05	0·02	..	0·30	33·70	13·05	5·95	9·33	..	..	..	62·60
1854	..	..	..	..	..	16·34	38·95	8·90	13·61	7·49	1·85	..	82·14
1855	..	..	..	..	..	20·18	11·83	3·82	5·29	0·06	..	..	41·18
1856	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·08	..	0·12	65·92
1857	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858	..	..	..	..	..	26·87	28 70	14·59	5·94	1·06	..	..	77·16
1859	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1860	..	..	..	..	..	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861	..	..	..	..	0·08	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862	..	..	..	..	0·69	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863	..	..	..	..	0·01	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864	0·41	..	..	0·11	0·07	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865	0·38	..	..	..	0·01	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867	..	..	..	..	..	8·70	39·39	12·31	6·80	5·07	0·13	..	62·30
1868	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·05	..	..	66·21
1871	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872	..	..	..	..	0·06	24·42	24·84	9·49	16·59	1·07	..	..	76·48
1873	..	0·05	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	..	69·70
1874	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875	0·47	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876	..	..	..	..	0·01	13·97	23·69	8·66	4·68	..	..	..	50·01
1877	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880	..	0·01	0·02	..	..	21·48	18·37	4·08	22·80	1·18	..	..	67·94
1881	..	..	0·04	..	0·36	15·29	20·47	19·06	4·56	4·17	0·09	..	73·04
1882	..	0·04	0·02	0·08	0·02	27·54	26·94	8·36	10·08	1·12	0·03	..	69·23
1883	..	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884	0·12	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885	0·03	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886	..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	99·74
1887	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888	..	..	..	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·89
1889	1·85	0·02	0·10	..	..	19·39	30·45	10·32	2·71	3·80	..	..	67·84
1890	..	..	..	..	0·67	24·55	21·54	10·61	6·45	0·58	1·25	0·13	65·18
1891	..	..	..	0·01	0·06	13·99	32·48	6·94	22·53	1·04	..	..	77·18
1892	..	..	0·22	..	..	13·30	23·86	36·56	18·73	1·89	0·67	..	95·42
1893	..	..	..	..	9·11	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894	..	0·14	..	0·02	6·30	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895	0·22	..	0·06	0·01	..	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896	..	0·07	..	..	0·08	28·02	36·44	20·77	1·62	0·01	0·53	..	87·55
1897	..	..	..	..	0·26	14·40	30·19	13·82	20·60	2·51	0·22	..	81·58
1898	0·01	..	..	..	..	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899	..	0·17	..	..	0·16	20·81	4·72	5·23	3·49	..	..	..	35 90
	..	..	..	1·57	0·08								

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1900	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12
1901	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903	..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·62	5·91	..	..	84·49
1904	..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905	..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·66
1906	..	..	0·15	..	..	..	12·91	12·34	20·92	8·98	..	..	..	56·30
1907	..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·78
1908	..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·02	..	..	53·54
1909	..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910	..	..	..	..	..	0·03	23·59	6·50	18·16	15·26	4·29	0·14	..	67·86
1911	..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912	..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913	..	..	0·07	..	..	..	25·81	33·83	3·72	5·75	2·35	..	..	71·03
1914	..	..	0 08	..	0·07	..	16·65	30·30	13·27	21·06	0·01	0·18	..	81·62
1915	..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916	..	..	..	..	0·04	0·07	28·43	22·78	19·51	14·59	4·79	0·72	..	85·08
1917	..	..	1·68	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·84
1918	..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54

RAINFALL OF THE YEAR 1918.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

	Stations.	From 1st Nov. 1917 to 31st May 1918.			From 1st June to 31st Oct. 1918.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Persian Gulf.	Bushire	..	..	....	..	....	....
	,, (30th)	..	..	....	..	0·09	— 0·09
	Jask	..	..	....	..	0·14	— 0·14
	Muscat	..	..	....	..	0·25	— 0·25
	,, (30th)	0·86	3·70	— 2·84	..	0·24	— 0·24
Punjab.	Multan	..	..	....	..	....	....
	Rawalpindi	19·66	11·49	+ 8·17	14·46	22 30	— 7·84
	Lahore	4·25	4·43	— 0·18	6·97	14·93	— 7·96
	Hissar	1·13	..	....	6·77	11·25	— 4·48
	Ambala	4·08	6·51	— 2·43	9·44	23·93	—14·49
	Delhi	1·85	3·79	— 2·44	10·26	23·37	—13·11
United Provinces.	Agra	1·26	2·30	— 1·04	11·83	24·18	—12·35
	Mainpuri	0·91	2·86	— 1·95	11·82	24·11	—12·29
	Jhansi	0·28	2·30	— 2·02	14·40	33·63	—19·23
	Cawnpore	1·11	2·50	— 1·39	15·82	33·16	—17·34
	Allahabad	0·47	2·54	— 2·07	26·44	36·09	—10·65
Sind & Rajputana.	Jacobabad	1·14	1·39	— 0·25	..	2·22	— 2·22
	Karachi	1·54	1·65	— 0·11	0·10	5·92	— 5·82
	Ajmer	0·25	2·04	— 1·79	5·63	18·16	—12·53
	Jaipur	0·34	3·16	— 2·82	8·48	21·40	—12·92
	Kotah	0·10	1·72	— 1·62	14·92	24·58	— 9·66
	Mount Abu	0·64	2·02	— 1·38	35·64	56·25	—20·61

	Stations.	From 1st Nov. 1917 to 31st May 1918.			From 1st June to 31st Oct. 1918.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Gujarat, Kathiawar and Central India West.	Bhuj	0·15	0·61	— 0·46	..	..	....
	Dwarka	0·01	0·69	— 0·68	1·03	13·66	—12·63
	Veraval	0·24	0·52	— 0·28	5·36	17·77	—12·41
	Rajkot	1·40	0·70	+ 0·70	8·27	25·39	—17·12
	Bhav'gar Para	0·79	0·84	— 0·05	5·75	21·68	—15·93
	Surat	0·91	0·49	+ 0·42	15·18	40·44	—25·26
	Ahmedabad	1·17	0·50	+ 0·67	7·13	28·63	—21·50
	Deesa	0·16	0·73	+ 0·57	15·35	22·84	— 7·49
	Neemuch	0·53	1·29	— 0·76	18·74	26·62	— 7·88
	Indore	0·85	1·51	— 0·66	15·40	30·70	—15·30
Central Provinces.	Jubbulpore	1·78	3·35	— 1·57	37·15	51·38	—14·23
	Saugor	0·49	3·08	— 2·59	31·17	41·81	— 10·64
	Hoshangabad	0·63	2·44	— 1·81	25·80	45·73	—19·93
	Khandwa	0·38	1·63	— 1·25	13·06	27·77	—14·71
	Akola	3·91	2·58	+ 1·33	9·41	39·37	—19·96
	Amraoti	3·65	2·84	+ 0·81	17·22	30·56	—13·34
	Nagpur	2·75	3·82	— 1·07	27·64	45·12	—17·48
	Chanda	2·90	4·08	— 1·18	35.27	48·47	—13·20
	Raipur	4·18	3·77	+ 0·41	60·42	46·15	+14·27
Konkan.	Bombay	12·46	1·36	+11·10	22·99	69·80	— 46·81
	Ratnagiri	13·05	2·01	+11·04	52·30	98·14	—45·84
	Marmugao	39·18	3·84	+35·34	56·01	90·18	—34·17
	Karwar	33·88	5·18	+28·70	62·13	115·47	—53·34
Bombay, Deccan, and Hyderabad.	Malegaon	3·66	1·86	+ 1·80	6·40	20·58	—14·18
	Ahmednagar	8·25	2·48	+ 5·77	8·65	19·67	—13·02
	Poona	7·30	2·94	+ 4·36	5·40	24·36	—18·96
	Sholapur	5·88	3·16	+ 2·72	8·66	25·35	— 16·69
	Bijapur	5·35	3·46	+ 1·89	5·01	16·97	—11·96
	Belgaum	9·63	6·47	+ 3·16	20·66	44·59	— 23·93
	Aurangabad	6·53	2·36	+ 4·17	7·43	25·20	— 17·77
	Nizamabad (Indur)	5·46	3·08	+ 2·38	16·79	37·72	—20·93
	Hyderabad	4·85	4·00	+ 0·85	15·90	27·65	—11·75
Malabar and Ceylon.	Mangalore	33·97	11·21	+22·76	62·62	115·81	—53·19
	Calicut	45·33	18·65	+26·68	47·00	98·94	—51·94
	Cochin	41·92	27·96	+13·96	42·89	86·70	— 43·81
	Colombo	33·16	43·71	—10·55	26·04	35·71	— 9·67
Madras (excluding Malabar) and Mysore.	Masulipatam	17·41	8·70	+ 8·71	24·75	31·43	— 6.66
	Bellary	4·91	5·35	— 0·44	8·53	14·79	— 6.28
	Cuddapah	6·38	6·96	— 0·58	12·08	23·81	—11.73
	Madras	28·14	22·13	+ 6·01	9·26	27·37	—18·17
	Bangalore	12·94	9·94	+ 3·00	13·75	25·50	—11·75
	Coimbatore	12·67	9·89	+ 2·78	4·91	12·32	— 7·41
	Trichinopoly	9·28	14·30	— 5·02	11·12	18·31	— 7·19
	Negapatam	40·73	32·02	+ 8·71	6·97	21·52	—14·55

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1912 to 1918, is printed for the information of members:—

From	1912.	1913.	1914.	1915.	1916.	1917.	1918.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners)..	141,921	173,527	166,340	23,044	..	2,276	1,230
Do. (Railways) ..	18,875	27,565	6,980	..	..	..	..
Australia (Private Owners).	62,561	29,595	15,112	17,665	9,384	7,275	..
Do. (Railways) ..	11,248	10,029	..	..	..	..	..
Japan (Private Owners) ..	33,824	11,547	15,105	10,739	..	191	613
Do. (Railways)	43,901	58,863	11,084	..	..	..	..
Africa (Private Owners)..	148,001	173,687	122,030	47,783	13,985	12,841	35,698
Other Ports (Private Owners)					135	30	90
Africa (Railways).. ..	18,013	44,407	3,000	46,528	..	..	..
Other Ports (Railways) ..					..	..	..
Calcutta (Private Owners)..	631,670	470,298	417,495	177,695	1,444	..	..
Do. (Railways) ..	154,086	160,551	216,316	52,966	..	..	..
Total—By Sea ..	1,264,100	1,160,069	973,462	376,420	24,942	22,113	37,631
Total—By Rail ..	87,116	96,124	183,472	640,247	1,563,243	2,480,792	1,365,404
Grand Total, ..	1,351,216	1,256,193	1,156,934	1,016,667	1,588,191	2,502,905	1,403,035

WHEAT.

The undermentioned notes have been made from the final general memorandum of the Wheat Crop of 1917-18.

The total area was estimated at 35,497,000 acres as against 32,940,000 acres the previous year, or an increase of 8 per cent.; the total yield was estimated at 10,174,000 tons as against 10,234,000 tons the previous year, or a decrease of 0·6 per cent.

The detailed figures are as follows :—

(*1*) *Area* (*in thousand acres*).

Provinces and States.	1917-18	1916-17.	Increase + or Decrease—
	Acres.	Acres	Acres.
Punjab (*a*)	11,287	10,737	+ 550
United Provinces	7,248	6,764	+ 484
Central Provinces and Berar (*a*)	4,007	3,996	+ 11
Bombay (*a*)	2,865	2,250	+ 415
Sind (*a*)...	698	629	+ 69
Bihar and Orissa	1,195	1,308	— 113
North-West Frontier Province	1,143	1,050	+ 93
Bengal	124	129	— 5
Delhi	42	36	+ 6
Ajmer-Merwara	22	28	— 6
Central India	4,382	3,517	+ 865
Rajputana	1,417	1,147	+ 270
Hyderabad	1,362	1,344	— 82
Mysore	5	5	.....
Total ...	35,497	32,940	+ 2,557

(*a*) Including Native States.

(2) *Yield* (*in thousand tons*).

Provinces and States.	1917-18.	1916-17.	Increase +or Decrease—	Yield per acre.	
				1917-18.	1916-17.
	Tons.	Tons.	Tons.	lbs.	lbs.
Punjab (*a*)...	3,667	2,937	+730	728	613
United Provinces... ...	2,889	3,061	—172	893	1,014
Central Provinces and Berar (*a*).	788	1,168	—380	441	655
Bombay (*a*)	661	(*b*) 587	+ 74	556	584
Sind (*a*)	265	(*b*) 255	+ 10	850	908
Bihar and Orissa	495	598	—103	928	1,024
North-West Frontier Province	302	277	+ 25	592	591
Bengal	33	40	— 7	596	695
Delhi	12	11	+ 1	640	684
Ajmer-Merwara	10	11	— 1	1,018	880
Central India	651	898	—247	333	572
Rajputana	274	264	+ 10	433	516
Hyderabad	126	126	...	224	210
Mysore	1	1	...	318	373
Total ...	10,174	(*b*)10,234	— 60	642	696

(*a*) Including Native States. (*b*) Revised figure.

The following figures show the total acreage and outturn of wheat in each official year from 1884-85 to 1917-18 :—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,123,000
1890-91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893-94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,674
1899-1900	18,687,782	5,357,142
1900-01	23,864,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540
1906-07	28,536,000	8,185,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12	31,141,000	9,924,500
1912-13	29,524,000	9,715,000
1913-14	28,475,000	8,358,000
1914-15	32,475,000	10,091,000
1915-16	30,320,000	8,652,000
1916-17	32,940,000	10,234,000
1917-18*	35,497,000	10,174,000

* The figures for 1917-18 are subject to revision.

The fluctuations in the total exports of Wheat from India to Foreign Countries during the last 37 years are shown below:— (1881-82 to 1917-18.)

Worst Years.			Best Years.		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1882-83 ...	709,688	6,08,88,136	1881-82 ...	995,050	8,62,00,618
1884-85 ...	792,494	6,81,60,182	1883-84 ...	1,050,070	8,89,58,112
1887-88 ...	676,908	5,56,23,733	1885-86 ...	1,053,446	8,00,53,311
1889-90 ...	690,110	5,79,26,147	1886-87 ...	1,113,181	8,62,59,856
1890-91 ...	716,024	6,04,24,260	1888-89 ...	880,570	7,52,32,794
1892-93 ...	748,672	7,44,03,885	1891-92 ...	1,515,335	14,38,26,022
1893-94 ...	607,842	5,19,39,850	1898-99 ...	976,024	9,71,96,877
1894-95 ...	344,506	2,56,62,468	1903-04 ...	1,295,565	11,08,89,546
1895-96 ...	500,208	3,91,43,765	1904-05 ...	2,150,025	17,90,60,692
1896-97 ...	95,531	83,64,498	1905-06 ...	937,523	8,53,43,996
1897-98 ...	119,630	1,34,11,515	1906-07 ...	801,445	7,25,44,650
1899-1900 ...	485,204	3,90,94,963	1907-08 ...	880,459	8,58,50,350
1900-01 ...	2,501	3,00,832	1909-10 ...	1,050,574	12,70,90,884
1901-02 ...	366,090	3,25,59,204	1910-11 ...	1,266,150	12,95,82,291
1902-03 ...	514,607	4,51,53,570	1911-12 ...	1,561,166	13,34,84,580
1908-09 ...	109,757	1,34,00,777	1912-13 ...	1,660,163	17,69,37,226
1914-15 ...	706,383	8,32,04,161	1913-14 ...	1,202,205	13,13,33,561
1915-16* ..	652,879	8,44,06,594	1917-18† ..	1,454,374	19,00,37,665
1916-17 ..	748,913	9,15,34,812			

* These figures include 534,461 tons=Rs. 6,89,89,547 of Wheat exported on Government Account.

† Subject to revision.

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1917-18.

Share of each Province of Area and Yield for 1916-17 and 1917-18.

Provinces and States.	Area.			Yield.			Increase or Decrease in last and current years (1916-17 and 1917-18).			
	Average of preceding 5 years.	Of last year's crop, 1916-17.	Of current year's crop, 1917-18.	Average of preceding five years.	Of last year's crop, 1916-17.	Of current year's crop, 1917-18.	Area.	Percentage.	Yield.	Percentage.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Bombay	1,853,000	1,664,000	2,010,000	313,000	385,000	464,000	+ 346,000	20·79	+ 79,000	20·51
Sind	506,000	607,000	675,000	198,000	250,000	259,000	+ 68,000	11·20	+ 9,000	3·6
Bombay and Sind States	589,000	608,000	678,000	193,000	207,000	203,000	+ 70,000	11·51	— 4,000	1·93
Central Provinces & Berar	3,440,000	3,866,000	3,875,000	848,000	1,131,000	756,000	+ 9,000	·23	— 375,000	33·15
Central Provinces States	123,000	130,000	132,000	30,000	37,000	32,000	+ 2,000	1·53	— 5,000	13·51
Rajputana ...	830,000	1,147,000	1,417,000	181,000	264,000	274,000	+ 270,000	23·53	+ 10,000	3·78
Ajmer-Merwara ...	(a) 12,000	28,000	22,000	(a) 3,000	11,000	10,000	— 6,000	21·42	— 1,000	9·09
Central India ...	2,904,000	3,517,000	4,383,000	704,000	898,000	651,000	+ 866,000	24·57	— 247,000	27·50
Hyderabad ...	893,000	1,344,000	1,262,000	58,000	126,000	126,000	— 82,000	6·10	.....	.....
Total of Provinces and States supplying Bombay...	10,650,000	12,911,000	14,453,000	2,523,000	3,309,000	2,775,000	+1,542,000	11·94	— 534,000	16·13
Punjab	9,166,000	9,468,000	9,942,000	2,946,000	2,558,000	3,243,000	+ 474,000	5·00	+ 685,000	26·77
Punjab States ...	1,241,000	1,269,000	1,345,000	427,000	379,000	424,000	+ 76,000	5·98	+ 45,000	11·87
N.-W. Frontier Province ...	1,041,000	1,050,000	1,143,000	289,000	277,000	302,000	+ 93,000	8·85	+ 25,000	9·02
United Province ...	7,053,000	6,764,000	7,248,000	2,787,000	3,061,000	2,889,000	+ 484,000	7·15	— 172,000	5·61
Bengal	140,000	129,000	124,000	44,000	40,000	33,000	— 5,000	3·87	— 7,000	17·5
Bihar and Orissa...	1,289,000	1,308,000	1,195,000	519,000	598,000	495,000	— 113,000	8·63	— 103,000	17·22
Mysore	4,000	5,000	5,000	1,000	1,000	1,000	.....	.....	.....	.....
Delhi	(b) 30,000	36,000	42,000	(b) 11,000	11,000	12,000	+ 6,000	16·66	+ 1,000	9·09
Total of Provinces and States other than those supplying Bombay...	19,964,000	20,029,000	21,044,000	7,024,000	6,925,000	7,399,000	+1,015,000	5·06	+ 474,000	6·84
GRAND TOTAL..	30,614,000	32,940,000	35,497,000	9,552,000	10,234,000	10,174,000	+2,557,000	7·76	— 60,000	·58

(a) Average of three years.

(b) Average of two years.

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	*Year 1916-17.	†Year 1917-18.
Bombay Proper	·231	·231	·230
Provinces supplying Bombay ...	·237	·256	·192
All India	·312	·310	·286

The course of retail prices of wheat, as given in the *Gazette of India*, has been recorded in the reports for the last seventeen years, and is here brought up to date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	23·88	16·19	18·06	13·12
„	1895	21·62	15·19	14·56	14·56
„	1896	14·25	12·25	13·88	13·37
„	1897	8·25	8·88	9·0	7·75
„	1898	14·37	12·94	11·19	9·56
„	1899	17·50	17·19	15·0	13·94
„	1900	14·81	12·31	9·44	7·62
„	1901	11·23	10·5	8·87	8·18
„	1902	15·56	14·31	12·75	9·19
„	1903	15·01	14·75	13 82	10·85
„	1904	16·85	15·67	14·76	13·24
„	1905	15·30	13·95	14·32	12·34
„	1906	14·04	11·40	12·30	8·88
„	1907	16·57	12·73	14·72	9·90
„	1908	8·56	7·81	8·25	7·75
„	1909	8·88	9·48	10·18	7·93
„	1910	11·33	10·26	11·18	8·48
„	1911	14·50	13·40	13·96	10·04
„	1912	11·49	11·50	11·96	8·47
„	1913	10·99	11·01	11·21	8·78
„	1914	10·85	9·69	10·09	8·72
„	1915 ...	7·92	7·37	8·59	7·60
„	1916	10·80	9·82	10·43	8·39
„	1917	9 35	9·26	9·85	8·65
„	1918	8·15	8·40	8·69	6·06
April	1918	8·8	9·41	8·02	5·61

* Rectified. † Subject to revision.

COTTON.

Receipts.—The 1917 monsoon broke mildly early in June but developed well. Weather conditions during the planting season were excellent all over the Indian cotton belt and as prices had already then reached a highly remunerative level for the farmers a very large acreage was put under cotton. Although the rainfall was above normal in most cotton districts, the crop progressed well until about the middle of August when the excessive moisture began to affect the plants adversely. Up to this time expectations as to the outturn of the crop ran very high and estimates of arrivals into Bombay of 38 to 45 lakhs of bales were freely indulged in. Unseasonable weather with excessive rain, however, continued right up to the end of October resulting in heavy damage both to quantity and quality, but estimates of 28/30 lakhs of bales receipts into Bombay were still popular in November. The real damage to quantity was only realized later and ultimately the total arrivals into Bombay totalled only 2,306,000 bales, as compared with 3,120,000 bales the previous season, thus showing a deficit of 814,000 bales or 26·08 per cent. as against the 1916/1917 figure. Compared with the average yearly receipts of the 10 years 1907/1908 to 1916/17 of 2,784,000 bales the decrease for 1917/18 amounted to 478,000 bales or 17·17 per cent.

The districts growing early crops were naturally much more severely affected by the prolonged monsoon than those growing late crops and the decrease in arrivals as compared with the previous season is therefore confined to Omras, United Provinces, Rajputana, Sind/Punjab and Broach, whilst the Southern districts fared much better and actually showed an increase in the arrivals over the preceding year. Although Broach, is a late crop, sowings take

place in July and great damage was done to the plants by the late rains. The heaviest decrease is shown by the Rajputana district, *i.e.*, 75·65 per cent. Next came the United Provinces with a deficit of 51·93 per cent., then Omras with 42·32 per cent., Broach 29·41 per cent., Sind Punjab 15·16 per cent. and Dhollerah 3·59 per cent. The latter district grows an early crop in the South (Muttia) and a late crop in the North (Dhollerah). The former suffered heavily by the late rains, but the Dhollerah crop did very well and it is due to the latter that the total decrease in this district was so slight. The Southern crops fared comparatively well and all the Southern districts show a more or less considerable increase in the arrivals into Bombay over the previous season. In the case of Dharwar-Comptah the increase is 9 per cent., in Coconada 3·57 per cent., in Westerns-Northerns 27·15 per cent. and in Tinnevelly-Cambodia 78¼ per cent. As regards the increase in the arrivals of Westerns-Northerns into this market it must be remembered that shipments from Madras had ceased entirely and all exports were directed *via* Bombay. Similar conditions obtained in respect of Tinnevelly-Cambodia and shipment of these descriptions *via* Tuticorin. Most of the Tinnevelly-Cambodia exports to Europe had to be directed *via* Bombay, but there is no doubt on the other hand that the Bombay Mills have increased their consumption of Cambodia cotton and will probably continue to attract considerable quantities of this description to this market until imports from England of medium fine cloth again assume pre-war proportions.

The following table gives in detail the receipts of the various growths into Bombay during the season and calendar year together with the returns of the previous three years and the averages for the preceding ten years :—

Receipts of Cotton into Bombay of each growth

(000's omitted.)

Growths.	Seasons ending 31st August.				Average 1907-08 to 1916-17.	Calendar years ending 31st December.				Average 1908 to 1917.
	1917-18.	1916-17.	1915-16.	1914-15.		1918.	1917.	1916.	1915.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales	F. P. Bales.	F. P. Bales.	F. P. Bales.
Khandeish.. ..	174	300	267	255	325	131	265	373	343	327
Central India ..	70	182	232	184	166	73	162	339	205	166
Barsi-Nugger	68	88	250	172	172	70	119	221	227	173
Hyderabad-Gaorani.	28	44				32				
Berar..	250	405	692	496	458	246	321	675	562	456
Central Provinces..	52	94	186	219	227	85	80	176	232	221
Total Oomras..	642	1,113	1,727	1,266	1,348	637	947	1,684	1,569	1,342
Dhollera	402	417	104	202	239	398	419	87	233	240
Bengal-Sind—										
N.-W. Provinces..	137	285	326	601	559	125	129	335	808	550
Rajputana ..	47	193	104			46	157	121		
Sind-Punjab ..	291	343	193			359	285	199		
Broach	216	306	262	242	257	219	308	256	249	257
Compta-Dharwars..	241	221	184	372	339	235	248	160	440	345
Westerns-Northerns	192	151	158			156	178	143		
Cocanada	29	28	33			24	28	34		
Tinnevelly and Cambodia.. ..	82	46	43			107	52	38		
Persians	1	1	1	1	2	2	1	1	1	3
Other Sorts.. ..	26	16	5	4	40	28	15	8	5	39
Grand Total ..	2,306	3,120	3,139	2,688	2,784	2,366	2,767	3,066	3,265	2,776

Prices.—At the beginning of July 1917, *i.e.*, shortly before the monsoon broke, Good Broach, April 1918 delivery, stood at Rs. 520 per Candy, and fine Akola-Khamgaon, fair staple, at Rs. 500. With a favourably progressing monsoon and excellent crop prospects, owing to stringency of the money market and with indications of an aggravation in the shortage of tonnage, a decidedly bearish feeling overcame our market and prices declined steadily until Broach touched Rs. 404 at the beginning of September. From this point Broach rose again to Rs. 475 at the end of September and then fluctuated between Rs. 420 and Rs. 470 until the middle of November, when it was realized that the crop had suffered serious damage owing to the prolonged rain. On the 20th November we again passed the Rs. 500 level from which date the price of Broach gradually and with few setsback rose to Rs. 600 on 17th January 1918. The upward course continued and on the 14th March 1918 the price of Rs. 700 per Candy for Good Broach was reached. By this time a number of large bear operators were seriously caught. The position had become very critical and for a time it was feared that a grave financial crisis was imminent. Trading was stopped at Rs. 712 at which price the settlement took place on April 25th, without any serious failures. It was, however, realized that measures should be evolved to prevent similar conditions in future. It was suggested to Government that a new controlling agency should be set up with the result that the Cotton Contracts Committee was appointed by Government with power to widen trading contracts and to establish a clearing house for periodical settlements of differences. This latter institution which came into existence in September 1918, has met a long-felt want and is working to the satisfaction of the whole trade.

Exports.—The total exports amounted to 1,513,000 bales as compared with 1,630,000 bales the previous year, a decrease of 117,000 bales or 7·17 per cent. Against the average of the previous ten years the deficit for 1917-18 is 200,000 bales or 11·67 per cent. For the decrease of 117,000 bales as compared with 1916-17 Japan and China are responsible for 108,000 bales, Europe for 9,000 bales, whilst exports to Calcutta and Coast ports remained the same. Exports to the Continent have decreased to 153,000 bales in 1917-18 from 250,000 bales in 1916-17, the reduction being mainly due to smaller takings by France and an almost complete cessation of shipments to neutral countries. There is, however, an increase in the takings of Great Britain in 1917-18 of 88,000 bales as compared with 1916-17, chiefly accounted for by larger purchases here of cotton by the British Government for munition purposes since the entry of America into the war and a practically complete cessation of exports of linters from that country. These latter remarks appear to be in contradiction with the figures shown in the statement of clearances. This latter statement is, however, compiled for the year ending 31st December and the larger part of the clearances to the United Kingdom shown in that statement for 31st December 1917 belong to the cotton statistical year 1917-18, *i.e.*, 1st September 1917 to 31st August 1918.

The consumption by Cotton Mills in the Island of Bombay for 1917-18 is 1,068,000 bales as compared with 1,135,000 bales in the previous season, the slight decrease being due to the production of higher counts.

Exports of Cotton from and Mill Consumption in Bombay.
(000's omitted.)

To	Seasons ending 31st August				Average 1907-08 to 1916-17.	Calendar years ending 31st December				Average 1908 to 1917.
	1917-18.	1916-17.	1915-16.	1914-15.		1918.	1917.	1916	1915.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales	F. P. Bales	F. P. Bales.	F. P. Bales.
Great Britain ..	140	52	50	85	50	24	163	49	73	61
Continent	153	250	244	320	610	1 6	195	245	*331	599
Total Europe ..	293	302	294	405	660	190	398	294	404	660
China and Japan ..	1,218	1,321	1,691	1,441	1,029	767	1,455	1,650	1,663	1,078
Calcutta and Coast Ports.	7	7	8	15	24	8	2	13	13	23
Total Eastward ..	1,220	1,328	1,699	1,456	1,053	775	1,457	1,633	1,676	1,096
Total Exports ..	1,513	1,630	1,993	1,861	1,713	965	1,815	1,957	2,080	1,756
Mill Consumption..	1,068	1,135	1,036	1,026	1,060	*1.068	*1,135	*1,096	*1,026	1,060
Grand Total ..	2,581	2,765	3,089	2,887	2,773	2,033	2,950	3,053	3,106	2,816

* Year ending 31st August.

On analysing the foregoing statement it will be found that of the above 2,581,000 Bales 58·620 per cent. were exported and 41·380 per cent. consumed by local Mills. In the preceding year the percentages were 58·951 and 41·049 respectively. The distribution of the receipts is as under :—

DISTRIBUTION.

Seasons ending 31st August 1917 and 1918.

	1918.	1917.
Exported to Great Britain ...	5·424	1·881
,, Continent	5·928	9·041
,, China and Japan ...	46·997	47·776
,, Calcutta and Coast Ports	·271	·253
Total Exports...	58·620	58·951
Mill Consumption	41·380	41·049
	100·000	100·000

Actual Clearances of Cotton from Bombay to different Ports during the Years 1918 *and* 1917.

To	1918. Six months ending 30th June.	1918. Six months ending 31st December.	1918. Total for 12 months.	1917. Six months ending 30th June.	1917. Six months ending 31st December.	1917. Total for 12 months.	Increase or Decrease.	Percentage.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
Liverpool	19,040	5,157	24,197	22,623	137,249	159,872	— 135,675	84·86
London	40	.....	40	(a) 2,713	480	3,193	— 3,153	98·74
Hull	.....	.....	.....	(b) 1,264	.....	1,264	— 1,264	...
Marseilles	3,673	.....	3,673	(c) 28,670	22,153	50,823	— 47,150	92·77
Dunkirk	.....	.....	...	1,134	.....	1,134	— 1,134	...
Genoa	55,986	46,290	102,276	(d) 84,582	18,746	103,328	— 1,052	1·01
Naples	28,471	14,942	43,413	21,219	12,700	33,919	+ 9,494	27·99
Genoa or Naples ...	2,212	.....	2,212	.....	.....	.....	+ 2,212	...
Barcelona	.....	.....	.....	4,680	.....	4,680	— 4,680	...
Christiania	.....	.....	.....	165	.....	165	— 165	...
Port Said	(A) 14,718	.....	14,718	.....	.....	.....	+ 14,718	...
Chinese Ports ...	17,094	1,400	18,494	27,858	11,368	39,226	— 20,732	52·85
Japanese Ports ...	584,755	163,399	748,154	731,437	683,841	1,415,278	— 667,124	47·13
Other Ports	1,845	5,952	7,797	1,735	519	2,254	+ 5,543	245 91
Total ...	727,834	237,140	964,974	928,080	887,056	1,815,136	Net Decrease 850,162=46·83	

N.B.—The totals for each port cannot be taken as shewing the actual imports of the country to which the said port belongs —for, in some cases the named port is used as a transhipping port to other countries, as the underquoted notes will show :—

1918.—(A) For Italy.

1917.—(a) Including 558 Bales for France. (b) 600 France. (c) 2,800 Spain. (d) 2,365 Switzerland.

The following table gives the actual clearances of Cotton from Bombay to different countries during the years ending 31st December 1917 and 1918.

Country of Destination.	1918. F. P. Bales.	1917. F. P. Bales..
United Kingdom	24,237	163,171
France	3,673	50,315
Italy	162,619	134,882
Spain	.....	7,480
Norway	.....	165
Switzerland	.....	2,365
China	18,494	39,226
Japan	748,154	1,415,278
Australia	220	110
Other Countries	479	843
India—(Calcutta and Coast Ports).	7,098	1,301
Total ...	964,974	1,815,136

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, Expenditure, &c.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872 ...	Not recorded.	52,315	36,315	15,900	...
From 1st December 1872 to 30th November 1873..	1,086,577	16,995	15,291	1,704	...
Year ending 30th November 1874.....	1,402,379	21,707	18,986	2,721	...
Do. 30th Nov. 1875...	1,474,470	23,039	22,009	1,030	...
Do. 30th Nov. 1876...	1,240,034	19,375	22,355	...	2,980
Do. 30th Nov. 1877...	1,101,318	18,324	21,561	...	3,237
Do. 30th Nov. 1878...	1,040,961	20,837	23,287	...	2,450
Do. 30th Nov. 1879...	887,100	28,808	20,140	8,668	...
Do. 30th Nov. 1880...	1,163,545	33,219	20,084	13,135	...
Do. 30th Nov. 1881...	1,313,592	25,177	24,029	1,147	...
Do. 30th Nov. 1882...	1,892,796	33,225	24,757	8,468	...
Do. 30th Nov. 1883...	1,852,047	33,792	25,605	8,186	...
Do. 30th Nov. 1884...	1,814,986	33,404	22,604	10,860	...
Do. 31st Dec. 1885...	1,402,845	29,482	24,385	5,097	...
Do. 31st Dec. 1886...	1,748,856	32,893	21,582	11,310	...
Do. 31st Dec. 1887...	1,845,446	35,953	20,017	15,916	...
Do. 31st Dec. 1888...	1,659,273	36,371	21,057	15,314	...
Do. 31st Dec. 1889...	2,156,604	43,042	21,648	21,394	...
Do. 31st Dec. 1890..	2,335,935	45,872	23,171	22,701	...
Do. 31st Dec. 1891...	2,012,900	39,533	23,402	16,131	...
Do. 31st Dec. 1892...	1,946,389	38,017	24,495	13,522	...
Do. 31st Dec. 1893...	1,691,755	32,517	24,273	8,244	...
Do. 31st Dec. 1894...	1,708,723	33,665	25,156	8,509	...
Do. 31st Dec. 1895...	1,679,325	34,921	21,546	13,375	...
Do. 31st Dec. 1896...	2,049,862	40,061	22,240	17,821	...
Do. 31st Dec. 1897..	1,746,610	33,956	22,484	11,472	...
Do. 31st Dec. 1898...	1,910,149	36,174	21,100	15,079	...
Do. 31st Dec. 1899...	2,132,663	41,684	21,041	20,643	...
Do. 31st Dec. 1900...	1,147,591	28,302	20,844	7,458	...
Do. 31st Dec. 1901...	2,947,198	45,497	21,918	23,579	...
Do. 31st Dec. 1902...	2,159,823	43,709	26,865	16,844	...
Do. 31st Dec. 1903 ...	2,664,171	53,654	* 31,522	21,131	...
Do. 31st Dec. 1904...	2,292,791	48,673	* 29,666	19,006	...
Do. 31st Dec. 1905...	2,534,599	53,255	* 31,427	21,828	...
Do. 31st Dec. 1906...	2,685,432	54,215	* 33,516	20,699	...
Do. 31st Dec. 1907...	2,976,312	60,171	* 37,054	23,117	...
Do. 31st Dec. 1908...	2,302,349	48,844	* 39,706	9,138	...
Do. 31st Dec. 1909...	2,736,023	57,502	* 38,310	19,192	...
Do. 31st Dec. 1910...	3,163,919	65,853	* 40,617	25,236	...
Do 31st Dec. 1911...	2,390,016	54,123	* 44,028	10,095	...
Do. 31st Dec. 1912...	2,528,825	55,571	* 41,953	13,618	...
Do. 31st Dec. 1913...	3,127,997	64,049	* 42,441	21,608	...
Do. 31st Dec. 1914...	3,336,685	65,197	* 46,014	19,183	...
Do. 31st Dec. 1915...	3,361,744	73,410	* 45,002	28,408	...
Do. 31st Dec. 1916...	3,409,241	85,407	* 47,571	37,836	...
Do. 31st Dec. 1917...	2,944,353	67,356	* 51,363	15,993	...
Do. 31st Dec. 1918 ..	1,933,943	73,386	* 51,640	21,746	...

* Including Rs. 10,000 credited to Chamber's Funds for Office supervision.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, for the Years 1909 to 1918.

Year.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1909	2,460,796	38,449 15 0	275,208	18,173 11 6	19	9 8 0	.....	869 7 0	2,736,023	57,502 9 6
1910	2,855,234	44,613 0 6	308,668	20,011 10 6	17	8 8 0	.....	1,219 14 3	3,163,919	65,853 1 3
1911	2,074,080	32,407 8 0	315,936	20,837 8 6	...	.....	.....	878 4 0	2,390,016	54,123 4 6
1912	2,217,354	34,646 2 6	311,461	20,649 8 3	10	5 0 0	.....	270 11 0	2,528,825	55,571 5 9
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	.....	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	.....	880 12 6	3,336,685	65,197 4 0
1915	2,985,393	46,646 7 0	396,352	25,421 1 9	...	.....	.....	1,342 9 9	3,381,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	...	.....	.....	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	...	.....	.....	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	...	.....	.....	12,856 12 9	1,933,943	73,386 8 3

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BOMBAY CHAMBER OF COMMERCE.

INCOME AND EXPENDITURE ACCOUNT for the year ended 31st December 1918.

EXPENDITURE.	Amount.		INCOME.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
To Office Rent	5,580 0 0		By Subscription for Chamber Membership ..	31,630 0 0	
Printing— Annual Report, 1917, and other Miscellaneous Papers	4,679 12 3		Do. do. Associate Membership..	180 0 0	
Advertisements re Meetings, Elections, &c...	153 0 0		Subscription for Publications	9,284 14 10	
Books and Periodicals	542 2 0		Measurement Fees Receipts.... Rs. a. p. 73,886 8 3		
Office Salaries	49,444 15 4		*Less*—Salaries to Measurers, Sepoys, etc. Rs. a. p. 41,639 11 6		
General Charges, including Petties, Postage, &c,	2,163 11 8		*Less*—Contribution to the Chamber's Establishment. 10,000 0 0	51,639 11 6	31,746 12 9
Fire Insurance Premium	23 7 0				
Cost of Weather and Crop Reports	2,520 0 0				
Stationery	1,184 8 0				
Printing Daily and Weekly Trade Returns, Manifests and other Statistical Returns and Contribution to the G. I. P. Railway	10,151 14 4		Contribution from the Measurement Fee Account to Chamber's Establishment	6 000 0 0	
Furniture	335 12 0		Interest on Investments and Fixed Deposits.	4,182 0 9	
Auditors' Fee for the year to 31st December 1918	150 0 0				

Telephone Rent	385 0 0		Miscellaneous Receipts for copies of Tonnage Scale, &c.	232 2 0		
Law Charges	976 8 0					
Contribution, Interest, &c., paid to Provident Fund	5,446 10 9		Contribution from the Bombay Millowners' Association	12,000 0 0		
Donation to the Sydenham College of Commerce and Economics for the year 1918.	1,500 0 0					
Membership Subscription to the British Imperial Council of Commerce for the year 1918	27 14 0		Balance of Receipts over Expenditure on Arbitration Fees	482 0 0		
Cost of an Address presented to H. E. the Viceroy and the Right Hon'ble the Secretary of State for India in connection with the Constitutional Reforms	157 0 0		Fees for issuing Certificates of Origin	8 0 0		
Cost of an Address of Welcome presented to H. E. Sir George Lloyd, G.C.I.E., D.S.O., Governor Designate of Bombay	85 0 0		Fees for issuing Certificates re: Whitewashing of Bales of Hides before Export	128 0 0		
		85,507 8 8				89,878 14 4
Balance being excess of Income over Expenditure transferred to Chamber's Account		4,366 11 1				
Total Rs.		89,878 14 4	Total Rs.			89,878 14 4

Examined and found correct.

A. F. FERGUSON & CO.,

Chartered Accountants.

BOMBAY, *7th February* 1919.

R. E. GREGOR-PEARSE,

Secretary.

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31*st December* 1918.

LIABILITIES.	Amount. Rs. a. p.	Rs. a. p.	ASSETS.	Amount. Rs. a. p.	Rs. a. p.
Sundry Creditors—			Chamber's Investments—		
For Weather and Crop Reports and Auditors' fee unpaid	2,091 0 0		Government Promissory Notes for Rs. 21,700 of the 4 per cent. Indian Terminable Loan of 1915-16, at cost	21,700 0 0	
For amount due to the late Mr. C. J. Michael's Family Fund	745 0 0		Government 5½ per cent. Indian War Loan, War Bonds, 1920, for Rs. 40,000, at cost	40,000 0 0	
For refund of Subscription due to members and others, for non-publication of Statistical Returns during 1917 Rs. 6,292 11 0			Government 5½ per cent. Second Indian War Loan, War Bonds, 1928, for Rs. 21,000, at cost	21,000 0 0	
Less—Paid during the year ,, 61 12 0					82,700 0 0
	6,230 15 0	9,066 15 0	Interest accrued on Chamber's Investments up to 31st December 1918 but not received	....	1,234 8 4
Chamber of Commerce Accumulated Fund—Balance on 31st December 1917	99,610 6 3		Cash—		
Less—					
Refund of Subscription for Statistical Returns not published in 1917 and transferred to Sundry Creditors account	6,292 11 0		Balance in Current Accounts:—		
			Bank of Bombay	22,075 5 7	
	93,317 11 3		Cash in hand	741 12 5	
Add—Excess of Income over Expenditure	4,366 11 1				22,817 2 0
		97,684 6 4			
Total Rs.	....	1,06,751 5 4	Total Rs.	....	1,06,751 5 4

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants.

BOMBAY, *7th February* 1919.

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1918.

RECEIPTS.	Amount.		EXPENDITURE.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Balance on 31st December 1917	....	77,004 4 7	Claims paid to Members of the Staff..	.....	11,737 5 7
			Expenses incurred during the year	....	348 11 0
Subscriptions paid by the Members of the Staff	....	6,086 10 9	Balance as under—		
			Government Promissory Notes of the 3½ per cent. Loans of 1854-55 and 1900-01 for Rs. 6,000, at cost	4,925 0 0	
Contribution paid—			City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 32,000, at cost	31,420 0 0	
By the Chamber of Commerce	5,446 10 9		Port Trust Bonds at 4 per cent. for Rs. 21,000, at cost	21,018 12 0	
,, ,, Millowners' Association.....	640 0 0		Bombay Municipal Bonds at 4 per cent. for Rs. 3,500, at cost.....	3,627 8 0	
		6,086 10 9	Government 5½ per cent Indian War Loan, War Bonds, 1920, for Rs. 9,000, at cost	9,000 0 0	
Interest	....	3,128 3 1	Government 5½ per cent. Second Indian War Loan, War Bonds, 1928, for Rs. 5,000, at cost.....	5,000 0 0	
Forfeitures	....	340 11 8	Amount due by a Member of the Staff..	2,000 0 0	
			Cash in the Bank of Bombay	3,574 4 3	80 560 8 3
Total Rs. ..	....	92,646 8 10	Total Rs. ..	....	92,646 8 10

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants.

BOMBAY, *7th February* 1919.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY CHAMBER OF COMMERCE.

THE LATE MR. C. J. MICHAEL'S FAMILY FUND.

Statement of Accounts from 1st January to 31st December 1918.

RECEIPTS.	Amount.		EXPENDITURE.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Balance on 31st December 1917	....	1,245 0 0	Allowance paid to Mrs. Annie Michael..	....	500 0 0
			Balance as under :—		
			Cash with the Chamber of Commerce.....	....	745 0 0
Total Rs. ..	....	1,245 0 0	Total Rs. ..	..	1,245 0 0

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants.

BOMBAY, *7th February* 1919.

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX A.

ADDRESS OF WELCOME TO SIR GEORGE LLOYD.

To His Excellency Sir George Ambrose Lloyd, G.C.I.E., D.S.O., Governor of Bombay.

May it please Your Excellency,—We, the Committee of the Bombay Chamber of Commerce, desire on behalf of the members and of the commercial community generally to offer a most cordial welcome to Your Excellency on your arrival in India as Governor of the Bombay Presidency. The Presidency may congratulate itself on the appointment of one who has already rendered many services to the British Empire, and is also no stranger to the East.

It is a source of keen satisfaction to us to be able to associate with Your Excellency's arrival in this country the dawn of a victorious peace. The aftermath of war will bring with it many and varied problems difficult of solution, but we have every confidence that these will be resolutely faced during Your Excellency's term of office.

While offering you every good wish on your assumption of office and assuring you of our support and assistance at all times, we must express our regret that you should immediately be confronted with difficulties arising from the partial failure of the South-West Monsoon, which has resulted in scarcity in many districts. The position has been aggravated by an unprecedented death-rate due to widespread sickness, but it is satisfactory to be able to state that this has now abated.

The town and Island of Bombay with an area of only 14,575 acres has a population, according to the last census, of about one million inhabitants. This number has largely increased during the War by reason of this port being a base for supplying the forces

operating in Mesopotamia and East Africa. The Bombay Improvement Trust have several schemes on hand for the better housing of the working classes and relieving congested areas, and it is hoped that the money and materials which are so urgently required for this purpose will be more freely forthcoming now that hostilities have ceased.

We cannot too strongly emphasise that Bombay is a city of great and growing importance both as an industrial centre and also because of its shipping and commerce. Before the War its foreign trade in merchandise had reached the value of Rs. 130 crores. Having regard to the limited space available for residential purposes it is beyond doubt that the problems of better housing for all classes and improved communications are in the forefront of the questions demanding attention. Without wishing to belittle the steps that have already been taken, we believe that a more active policy on the part of Government will be necessary to insure developments proceeding on the proper lines.

We also desire to extend to Lady Lloyd a very cordial welcome. We trust Her Excellency will enjoy the best of health, and we feel sure that she will be interested in the many philanthropic institutions which have been established for the benefit of the Presidency generally.

In the name and on behalf of the members of the Bombay Chamber of Commerce.

MALCOLM N. HOGG, Chairman.

S. J. GILLUM, Dy. Chairman.

J. B. BENNETT,
G. H. BOWMAN,
J. H. FYFE,
RALPH KIDD,
NIGEL F. PATON,
A. J. RAYMOND,
R. WOOLLCOMBE,
} Committee.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, 18th December 1918.

H. E. THE GOVERNOR'S REPLY.

H. E. the Governor, in reply, said :—Mr. Chairman and Gentlemen of the Bombay Chamber of Commerce.—The cordial welcome which you have just offered to me has afforded me very real pleasure and I thank you very heartily for the kind expressions of goodwill to which you have just given utterance.

It is a matter of deep regret to me that a moment so full of pride and relief at our great victory should be clouded over with anxieties with regard to food scarcity and sickness. I can only hope that the distress will be limited and that the efforts which will be made by the Government to deal with the situation will alleviate distress and moderate suffering. If we have not yet actually achieved peace, we have at any rate got the only constituent of peace essential to us, namely, irrevocable and complete victory. The heavy task is now laid upon us all of repairing the social and economic ravages of war and of vindicating the great principles for which we have fought and for which so many have given their lives. Prominent among these is the social well-being of the great masses of the people. I am therefore all the more impressed with the stress that you lay in your address on the housing problem of Bombay. If this question is to be taken in hand without undue delay Government will need the co-operation and assistance of bodies concerned. As soon, therefore, as I am more fully informed of the scope and nature of the problem I shall hope to give all the assistance that the Government can properly do towards the satisfaction of this difficulty.

I have heard of the munificence and energy with which your Chamber and the commercial community has supported the war and of the lavish assistance both of time and money which you have given. I congratulate you warmly on what you have done in the past. But to-day we look to the future. Vast fields of new enterprise are opening before you now, of which I am confident your Chamber and the trades you represent will be able to take full advantage.

I have in the past taken a keen interest in the great political and economic problems of some of these fields of enterprise and I

shall watch your progress and success with sympathy and interest. You can at all times rely upon my warm support for all sound commercial enterprises tending to the advancement and prosperity of the peoples of this Presidency. (Applause.)

In conclusion, let me thank you very sincerely for the welcome you have given to Lady Lloyd. She will, I can assure you, spare no pains to identify herself with and assist the many benevolent institutions of which this city is rightly proud. Gentlemen, I know that in losing my distinguished predecessor this Presidency has experienced a great loss. I can only say to you that I shall do my utmost to fill the place as well as it is in my power to do, and I hope that from this day forward we may work together with harmony and energy for the economic and social prosperity of this city and this Presidency. (Applause.)

His Excellency shook hands with the members and the deputation then retired.

APPENDIX B.

INDIAN CONSTITUTIONAL REFORMS.

No. 6830.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 12th August 1918.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—The "Report on Indian Constitutional Reforms" is now before Government and they desire to have the opinion of the Chamber on the constructive proposals set out in paragraphs 212 to 295. In order to facilitate the examination and consideration of the question, it is requested that the order in which the subjects are dealt with in the Report may be adhered to as far as possible. It is further requested that, as the matter is urgent, a reply may be sent not later than September 15th.—I have, etc.,

L. C. CRUMP,
Officer on Special Duty.

No. 857/136/I OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 2nd October 1918.

THE OFFICER ON SPECIAL DUTY
(CONSTITUTIONAL REFORMS)
IN THE POLITICAL DEPARTMENT,
SECRETARIAT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 6830, dated 12th August 1918, requesting the views of this Chamber on the constructive proposals set out in paragraphs 212 to 295 of the Report on Indian Constitutional Reforms. In compliance with this request I am instructed to attach hereto my Committee's report on this subject as signed by the Chairman on behalf of the General Committee of this Chamber.

2. I am also to convey to you the best thanks of my Committee for your courtesy in extending the time allowed for submission of their views.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

REPORT OF THE COMMITTEE OF THE BOMBAY CHAMBER OF COMMERCE ON THE "INDIAN CONSTITUTIONAL REFORMS."

1. We have been asked for our opinion on the proposals contained in paras. 212 to 295 of the Report on Indian Constitutional Reforms. These proposals form only one part, though admittedly a very important part, of a larger scheme and we respectfully submit that it is impossible to express an opinion on these proposals alone without making some reference to the other proposals contained in the Report. It is obvious that there is a very close relationship between proposals for altering the method of control of the policy of Government in India and proposals for altering the personnel of the services by which that policy is carried out. We

cannot disregard one set of proposals when considering the other and we have therefore found it necessary to go outside the four corners of the reference made to us and to refer to several matters not dealt with in the above-mentioned paragraphs.

2. At the outset we desire to make a few general remarks. In the address which this Chamber had the honor of presenting to His Excellency the Viceroy and the Secretary of State for India we expressed a strong opinion that it was highly dangerous to attempt to judge Eastern political requirements by Western standards and we stated that any attempt to introduce representative Government on Western lines into India would be regarded by us with the gravest apprehension. While fully recognizing the necessity for progress towards responsibility we urged that that progress should be gradual and ordered, and that the existing form of Government modified and improved was the form best suited to the present needs of India. We pointed out that nothing must be done to impair the justice, stability or efficiency of the administration, these qualities being essential both in dealing with the heterogeneous and backward masses of this country and in enabling India to maintain and improve her position against the strenuous competition of other nations. The Chamber has no reason to modify any of the opinions then expressed and there is therefore much in the proposals now before it to arouse apprehension as to the future welfare and security of this country. The necessity for maintaining the strength and efficiency of the administration has recently received striking confirmation from the Report of the Rowlatt Commission. This Report shows the existence of an anarchist party in India, recruited from the educated classes, which is bitterly opposed to British rule. The aims of this party are to be achieved by violent crime and an insidious campaign has been in progress for many years for the purpose of inoculating Indians with revolutionary ideas and methods. It need scarcely be pointed out that success on the part of these anarchists would spell disaster for this country.

3. In another portion of our address we pointed out that Representative Government presupposes a broad electoral basis. The proposals now before us are an experiment in Representative

Government, but the vital question of the breadth and strength of the basis on which they must rest has been left to subsequent investigation. We cannot but think that it would have been better if the question of what electorates are at present possible in India had been first thoroughly investigated by a Commission and a Scheme of Reforms subsequently worked out by them in the light of their conclusions. Another advantage of adopting this method would have been that a greater freedom of well informed criticism would have resulted than is likely in the case of a scheme of which such high officials as the Viceroy and the Secretary of State are the actual authors.

4. In India the masses have changed very little in the few years that have elapsed since such an advanced Liberal as Lord Morley, the then Secretary of State, declared that any form of Parliamentary Government was an impossibility in this country. The Chamber cannot help feeling that no time could well be worse than the present for devising a new form of Government for India. So long as the War is in progress no fair and dispassionate estimate of what form of Government is best suited to the conditions existing in any country is possible to the public mind. All such questions are entirely out of perspective at present and no correct solution can be expected until the world has once more settled down and taken stock of the exigencies and requirements of the times.

5. Such are some of the misgivings with which we regard the proposed experiment at the present time and we have felt it our duty to put them plainly forward. But since it is apparently the intention of His Majesty's Government to embark upon some such experiment, we approach the proposals with an honest desire to support them wherever we find it possible to do so and, where we cannot do so, to suggest modifications or postponements rather than mere negation.

6. The first portion of the Scheme with which we shall deal is the portion dealing with the proposed changes in the Government of India (paras. 265-289) and here we regret that we can afford no measure of support. We consider that changes in the Government of India should be postponed at any rate until five years after the

initiation of the scheme. It is generally admitted that constitutional progress in the Government of India must be slower and more gradual than in the Provincial sphere, just as progress in the Provincial sphere cannot be as rapid as in the sphere of local Self-Government. It is true that the proposals made do conform to this necessary principle; but in the effort to combine some measure of constitutional advance with the safeguards which they have rightly felt to be necessary, the distinguished authors of the Report have been driven to propose what appears to us to be a cumbersome bicameral system with a very elaborate series of checks and counterchecks. We very much doubt if this system would work without constant friction and great delay. If however changes in the form of the Government of India were postponed for five years, which after all is a very short period in the history of a country, Government would then have the invaluable guide of practical experience. After five years' working of the new Provincial Councils it is proposed that either a Provincial Government or a Provincial Council may apply to the Government of India for a modification of the list of reserved and transferred subjects. In other words it is apprehended that after five years' practical experience it will be possible to review in a preliminary manner the aptitude which each province has displayed for the exercise of the new functions and responsibilities entrusted to its Council and electorate. Surely this experience would be equally valuable as a guide to what safeguards are really required in the Government of India; they might differ considerably, both in number and nature, from those proposed in the Report; they might be more or fewer; but it is at least possible that, in the light of the experience gained, a simpler and less complicated scheme for the development of constitutional progress in the Government of India might be devised. Then again we would point out the danger of experimenting simultaneously with all portions of the Government machinery in this country. The whole scheme is admittedly in the nature of an experiment; it remains to be seen whether the form of Government aimed at in the Report is that most suited to India. Surely it is in the highest degree dangerous to apply this experiment simultaneously, though in differing degrees, to all grades of Government. Let the readiness

of India for the particular form of Government proposed be tested, at least for five years in the spheres of local and provincial Government and let the changes in the Government of India await the result. It will be far easier to correct mistakes, to profit by the experience gained, if at the end of the five years the reviewing authorities can start with a clean slate in so far as the Government of India is concerned than if they are committed to the elaborate scheme proposed. But perhaps the strongest argument against the proposed changes in the Government of India being carried out simultaneously with the Provincial proposals is that this would rob the Provinces of their best and most experienced politicians just at the very time when they most have need of them. It is, we think, almost universally admitted that one of the main difficulties during the earlier stages of the proposed constitutional changes will arise in connection with the adequate supply of men of experience and possessing a sense of responsibility. The Legislative Assembly and the Council of State will contain about 100 non-officials, the large majority of whom will be men who would otherwise be members of the legislatures of their respective provinces; not only so, but they would presumably be the most capable and most experienced men from the Provincial Legislatures. We feel very strongly that this drain would greatly lower the efficiency of the Provincial Legislatures, just at the time when they are being put to the test, and would jeopardise the success of the whole experiment. It appears to us that these experienced men would be rendering far better service to India in the Provincial Legislatures, to which bodies a large measure of real power and real responsibility is to be given than in the proposed Legislative Assembly and Council of State whose powers are necessarily far more restricted. We therefore urge most strongly that the existing form of the Government of India should be maintained intact for the present though we should not oppose the inclusion of a second Indian member in the Executive Council, provided that his claims to the appointment rested on merit and not merely on his nationality.

7. We now pass on to the Provincial proposals contained in paras. 200-264 and subject to the remarks with which we prefaced this letter, we desire to accord our support to the general outlines

of the scheme. We must, however, state that our support is based on the hope that our recommendations in the preceding paragraph and the remarks which we shall make further on in this letter on the public services will meet with success. We must further point out that no final expression of opinion is possible until the two Committees on Electorates and on Transferred and Reserved subjects have reported. Our views must clearly depend to a great extent on what electorates are proposed and particularly on what representation is given to the European community, to which subject we shall return later. As we pointed out earlier in this letter the question of electorates is the root of the whole problem and it is difficult to see how the scheme can be satisfactorily criticized or discussed when its foundations are still an unknown quantity. The procedure which has been adopted seems to us to be analogous to that of designing a house without any reference to the foundations available at the site on which it is to be built. Subject to these qualifications we do not desire to oppose the Provincial proposals as a whole though we shall draw attention to some points which appear to require further consideration.

8. The first point to which we wish to refer is the proposed separation between Indian and Provincial finance, for although the proposals on this subject do not come within the paragraphs referred to us, we cannot ignore them. We agree that a separation is desirable and we have no special comments to make on the propcsed method of separation or the division of heads of taxation. We think, however, that the proposed basis of contribution by the Provinces to the Indian Revenues is open to grave objection on the ground that it perpetuates existing inequalities. We admit that the subject is a difficult one and that there are, as pointed out in the Report, objections to be urged against all alternate methods. But we feel strongly that when a totally new scheme is being introduced it is a very serious matter to perpetuate in it existing inequalities which are admitted to be unjust, and we are also of opinion that this perpetuation will be the subject of very severe criticism and will prejudice the reception of the Provincial proposals. We are inclined to think that the best method to adopt would be a fixed contribution per head of population and we do not follow why this method "would not obviate very undesirable

variation between provinces in the rate of levy." Our idea is that the rate of levy should be uniform and if the effect of this would be to "subject the permanently settled provinces to financial pressure which would have the practical result of forcing them to reconsider the permanent settlement" we are far from being convinced that this is an effect to be shunned.

9. Following the sequence of the Report we have now to make a few remarks upon the proposals for Provincial Executives. In the first place we notice in para. 218 that it is stated that "one of the two Executive Councillors would in practice be a European qualified by long official experience and the other would be an Indian." We are aware that it is desired to avoid definite racial distinctions as far as possible, but to some extent they are inevitable in India at present and no useful object is served by pretending that they do not exist. We consider it important that at least this minimum of European official experience should be retained in the Executive Councils and we should therefore like to see it laid down unequivocally that at least one member of each Executive Council shall be a European official. With regard to the Indian Member we agree that the choice should not be restricted to members of the Provincial Legislative Council. We also approve of the suggestion that the Governor should have power to appoint additional official members without portfolios Their advice and experience might be invaluable both to the Governor himself and to the other members of his Government, whether Councillors or Ministers. Turning to the Ministers one point which strikes us unfavourably is that they are to be appointed for the lifetime of the Legislative Council irrevocably. We quite realise the necessity of giving the Ministers a reasonable security of tenure in which to show their worth, but we think it is running a grave risk to provide no means of supersession. The consequence will be that if a Minister should prove incompetent, not only will his Department suffer, but the Government as a whole will be committed to a long course of supporting the actions of a man they know to be unfit for his duties and of whitewashing him in public. This is not only demoralising to Government and exasperating to the public, but robs the whole experiment of much of its educatlve value. We consider, therefore, that a

Minister should be removable by the Governor if found unsuitable for his post, of which fact the Governor shall be the sole judge; it should be understood that this discretion will only be exercised very sparingly and will not be used as a threat to coerce a Minister of independent views into acquiescence. Similarly we would give the Legislative Council power to remove a Minister, but in view of the dangers pointed out in para. 222 we would protect a Minister from "snap" or irresponsible votes by a provision that he could only be removed by a direct vote of censure carried by a two-third or perhaps three-fourths majority or some similar safeguard. Another point which strikes us forcibly is the extreme difficulty of the task which a Governor is called upon to perform under the scheme. Indeed in some cases we find it hard to understand what is intended. In para. 219 it is stated that he should have a "power of control" over his Ministers; that he should "refuse assent to the proposals of his Ministers only when the consequences of acquiescence would clearly be serious"; that he should *not* "accept without hesitation and discussion proposals which are clearly seen to be the result of inexperience" but that it is *not* intended that he should be "in a position to refuse assent at discretion to all his Ministers' proposals". These definitions of the relations between a Governor and his Ministers appear to us to be very vague and conflicting and to assume qualities of forbearance, tact and wisdom on the part of both the Governors and the Ministers which cannot always be forthcoming. We cannot help feeling that the distinguished authors have in this matter taken a rather Utopian outlook and have anticipated a standard of patience and control of temper and nerves, which cannot be expected from human nature in the aggregate. We must confess that we feel diffident of the power of any Instrument of Instructions to enable Governors to perform successfully their manifold and difficult duties. It must, too, be remembered that this is only one of the delicate and rather loosely defined tasks imposed upon them; in addition they have powers of certification and of veto, the exercise of which will require very wise judgment and must almost inevitably bring considerable odium upon them. We have not in this connection any concrete proposals to make, but we think that the scheme requires careful reconsideration with the

object of seeing whether it is not possible to make the task of the Governors a little less onerous and less certain to expose them to undeserved odium and unpopularity.

10. We now turn to the proposals regarding the new Provincial Legislative Councils. Here we must again emphasize that the principal factors in forming a judgment on these must be the size and nature of the electorates and, from our own point of view, the representation accorded to the non-official European community, which latter point we deal with separately in a later paragraph. With regard to the size and nature of the electorates we have already pointed out that all investigation of this question should in our opinion have preceded the formulation of any definite scheme. But there is one aspect of this question to which we must here make more particular reference. While we agree with the intention to substitute direct for indirect electorates we are unable to concur in the conclusion that communal representation is unnecessary. With the many divisions of race, religion, language and caste which exist in India we are convinced that a large degree of communal representation is absolutely necessary, if the interests not only of minorities, but in some cases of backward majorities, are to be safeguarded. Indeed we consider that the treatment of this subject in the Report itself affords strong support for our contention. The authors of the Report have clearly stated their strong antipathy, on general and theoretical grounds, to the principle of communal representation and have admitted that they would, if they possibly could have done so, have reported against its adoption entirely. But in spite of this strong bias against it they have been compelled to admit the unavoidable necessity of it for Mahomedans and for Sikhs and have recommended special electorates, which are very similar in principle to communal electorates, for landowners in certain provinces and possibly for Universities. If then special electorates, are necessary, as they unquestionably are, for the protection of the foregoing communities and interests, we are unable to understand by what process of reasoning they are considered unnecessary for other communities, such as non-Brahmins, Lingayets and backward classes generally. We venture to think that in this matter the distinguished authors have ignored facts in the desire to support

their own theories. We do not dispute the proposition that general electorates are the natural machinery for a homogeneous nation, but India is not a homegeneous nation or anything resembling it and we assert that she is utterly unready for the realisation of this particular ideal. The number of communal electorates which will be necessary is obviously a matter for investigation by the proposed Committee on Franchise and it will vary largely in different provinces. We therefore welcome the assurance given by H. E. the Viceroy at the opening of the recent sessions of the Imperial Legislative Council that the Franchise Committee will start on its labours with no mandate either definite or implied to sacrifice facts to theory and to avoid all communal representation except that admitted to be unavoidable in the Report but with an entirely free hand to recommend such communal electorates as may appear to it to be necessary for the adequate protection of minority communities and of the backward masses. We respectfully urge that this freedom of choice may be laid down very clearly and without possibility of misunderstanding.

11. We desire to support the recommendations that the Governors should continue to be Presidents of the Councils and that resolutions should remain advisory and not binding and we now pass to the Reserved and Transferred subjects.

12. We do not think it necessary on this occasion to enter into a detailed statement of what subjects should, in our opinion, be transferred and what reserved. Until the question of the electorates is settled it is uncertain to whom powers will be transferred, so that any detailed recommendations are obviously impossible. The list will vary considerably in different Provinces and we shall no doubt be given an opportunity of submitting our views, as to what should be done in Bombay, to the Committee on Transferred and Reserved subjects which will shortly be appointed. We desire however to make a few remarks on some general points which seem to us to be worthy of attention. The first point we wish to make is that there is a real danger that the transferred subjects may consist entirely of subjects which are likely to bring popularity to those who administer them, while the reserved subjects may, in the more advanced Provinces be confined almost

exclusively to those departments of administration which can never be popular. The danger of such a division will, we think, be obvious. The masses of the people will become accustomed to regard the Indian Ministers as the authors of all the measures which improve the conditions of their daily life, while the Executive Council will be associated in their minds exclusively with such unpopular functions as the collection of taxes and the repression of crime and disorder. A cleavage on these lines might produce most undesirable results and we think that it is important that in the division of subjects this aspect of the question should be kept in mind. The next point to which we wish to draw attention is closely connected with the industrial development of India. One of the principal factors in deciding the pace of that development will be the conditions of life of the labouring classes. It is usually assumed that such subjects as education, primary and secondary, and sanitation should be among the first to be transferred. While there is much to be said in favour of this, we must point out that there are certain dangers against which safeguards will be required. In regard to sanitation and the housing of the working classes India has much leeway to make up and it is essential that for many years to come she should secure the services of the best obtainable experts on these matters if she is to hold her own in the strenuous competition which will assuredly follow the war. Similarly in the case of education, the Rowlatt Commission Report has clearly demonstrated the dangers of the abuse of educational institutions and it will be obvious that weak or inexperienced control of that department might be fraught with the gravest consequences to the whole of India.

13. In the course of the foregoing remarks we have stated that we should have something to say both on the proposals for the Public Services and on the question of the representation to be granted to the non-official European community. The former subject is not strictly within the terms of reference to us, but is so intimately bound up with the constitutional proposals that we cannot ignore it.

14. With most of the general principles laid down in paragraphs 313 to 327 of the Report we are in complete agreement

but we feel grave doubt as to whether the proposals outlined in the same paragraphs are calculated to maintain those principles in practice. It is admitted in para. 314 that "the characteristics which we have learned to associate with the Indian Public Services must as far as possible be maintained." We consider that too much stress cannot be laid upon this most important condition and, while we fully realise the necessity and support the policy of making a considerable step forward in the direction of increasing the number of Indians employed in the Public Services, it appears to us that in going beyond the recommendations of the Public Services Commission the distinguished authors of the report are seriously jeopardising the very principle which they have laid down. The only service for which specific proposals are made in the Report is the Indian Civil Service and we will therefore confine our comments principally to that service. We must, however, remark in passing that the Police Service is one, in which it is particularly important that the personnel of the superior branches should remain preponderatingly British. We need only refer to the recently issued report of the Rowlatt Commission and to the very mild and academic disapproval with which many Indian publicists apparently regard anarchical conspiracy, to justify our contention. Returning to the Indian Civil Service we note that the Public Services Commission proposes the institution of an examination for the service in India. With this proposal we concur, as without such an examination the policy of substantially increasing the number of Indians would be almost impossible to carry out. But there are two considerations of the very greatest importance to which attention must be paid if the new system is to prove a success. The first is that satisfactory measures should be taken to secure the right type of candidate in India and the second is that the successful candidates should undergo a period of training in England before embarking on their duties. Both these points are referred to in the Report. In para. 314 it is stated "at present the number of candidates of higher quality than those who are now forthcoming for the Provincial Services is strictly limited and though the opening of the more attractive services may be expected to stimulate the supply, it will be necessary, if the present quality of the services is not to be unduly impaired,

to take special steps to see that recruits are of a satisfactory standard." We consider that there is a very grave danger of the new examination merely introducing into the Indian Civil Service the same men who now seek a career in the Provincial Services, and that the general capacity of these men would be diminished rather than increased by the additional amount of "cramming" which they would have to undergo. No indication is given in the Report of what special steps its authors had in view in the above quoted sentence. We are of opinion that some system of nomination must be combined with the examination, if recruits of a satisfactory standard are to be secured. We are not prepared to put forward a detailed scheme but we suggest that it is well worth consideration whether a system somewhat analogous to that adopted in England for the recruitment of the executive commissioned ranks of the navy would not be suitable. Nomination at a comparatively early age followed by the best all-round education that can be devised at a special Indian Civil Service College, modelled on Osborne and Dartmouth Colleges with the necessary modifications, might possibly prove the best solution of the problem. With regard to the second point, to which we have referred, para. 306 of the Report says "It will be necessary to make arrangements to send for training in England the candidates selected in India," and it is only necessary for us to say that we attach the greatest importance to this training not only in the case of the Indian Civil Service but also in the case of all the more important branches of the public services. While therefore we concur in the proposal to establish examinations for the Public Services in India, we do not consider that any case has been made out in the Report for going beyond the recommendations of the Public Services Commission in respect of the proportion of the Indian Civil Service which should be recruited through the medium of the new examination. In fact we consider that the great increase in popular control of the administration, which is proposed in the Constitutional Reforms, is a strong reason for caution in changing the personnel of the Executive Services. It is surely in the highest degree dangerous to run the risk of a considerable falling off in the quality of the public services simultaneously with the admittedly experimental nature of the proposed constitutional

changes and it can scarcely be doubted even by those who believe that the effect will only be temporary that the immediate effect of an Indianisation of the Public Services will be a considerable loss of efficiency. In support of this view we need only point to the admitted scarcity of candidates suited by heredity, training and environment to take the place of the present type of public servant in India. But this is only one aspect of the question and there is another equally, if not more, important consideration to which we desire to call attention. The progressive increase in the number of Indians recruited for the Indian Civil Service raises not only the question of the supply of suitable Indian candidates, but also the question of the effect which it is likely to have on the recruitment of the British personnel. If British candidates come to feel that the Indian Civil Service, in so far as their own prospects are concerned, is a moribund service, it is perfectly certain that a sufficient number of men of the requisite quality will not be forthcoming and that this deficiency will be more and more felt as years go on. We cannot too strongly emphasise either the certainty of this consequence or its disastrous effects. There is only one way in which this danger can be averted and that is by a rigid adherence to the principle that so long as the British are responsible for the military and naval defence of the country and for the maintenance of law and order, the British element must genuinely predominate in the higher branches of such services as the Indian Civil Service and the Police. We cannot see that this principle gives ground for any legitimate grievance to Indians. As soon as Indians are competent to undertake the preservation of the internal peace and the defence from external aggression of their country their claim to manage their own affairs become irresistible But so long as the British are required to undertake those responsibilities, they are entitled and it is their duty to maintain a material preponderance in the two principal administrative services. For these reasons we are strongly of opinion that the report of the Public Services Commission goes quite far enough for the immediate future and that it would be very detrimental to the true interests of India to go beyond it. We are glad to see that the Report recognizes the necessity of doing everything possible to attract the very best type of British can-

didate to the Indian Civil Service. The smaller the number of Europeans in that service the greater the need of their being of the best type is an axiom which will hardly be disputed, nor can it be denied that the proposed constitutional changes will greatly detract from the attractions of the service. We therefore desire to record our emphatic support to paras. 319 to 322 of the Report and to the proposals which they contain for improving the emoluments and amenities of the service.

15. We consider that the Report shows a very inadequate appreciation of the part played by the non-official European community in the commercial and industrial development of India and of their claims to representation in the proposed new legislative bodies. The history and position of our community are dismissed in one paragraph which contains statements, the accuracy of which we cannot admit. Reference is made to complaints that "European commercial interests are selfish and drain the country of wealth which it ought to retain." We should have expected that if reference was made to such complaints, it would be made only for the purpose of emphatic repudiation, but we regret to find no repudiation save the somewhat lukewarm comment that "it is well to remind ourselves how much of India's material prosperity is due to European commerce." Being the representatives in Bombay of European commercial interests and possessing as we do first-hand knowledge of European commerce we may be permitted to emphasise the baselessness of the "drain" theory. We presume that this theory is based on the facts, firstly, that European firms play a large part in the export and import trade of the country, and, secondly, that Government has hitherto taken but little active part in the development of industries in India and on a supposed relationship between these facts. We believe that the supposed relationship is quite illusory and that the comparative inertia of Government in the past in the development of industries has been due not to any desire to protect our interests but to the traditional *laissez-faire* and Free Trade policy of England. The only fact within our knowledge, which gives any colour to the theory of the selfish protection of British interests, is the imposition of the Excise duty on cloth which was frankly levied with the intention of putting Lancashire manufacturers on an equal basis with Indian

manufacturers in the Indian market. This duty has long been a bitter and a legitimate grievance with the Indian; we consider that its imposition was indefensible and we are glad that this one instance of selfish legislation has been in effect removed by the raising of the import duty on cloth to 7½ per cent. while the Excise duty remains at 3½ per cent. The Excise duty, as it now exists, is purely a revenue tax, but in view of the great unpopularity with which its history has invested it we hope that it will be abolished as soon as revenue considerations permit. We contend therefore that the mere fact that European firms have played a prominent part in the export and import trade of the country is no proof of selfishness and we claim that the export which they have built up has been a considerable source of wealth to India. India is a vast store house of raw materials and the process of development of industries which will enable her to manufacture all or the greater part of her resources herself must necessarily be very long. Even the United States of America, one of the most progressive countries in the world, exported annually until the last few years about two-thirds of her cotton crop. European commerce has sought out new markets for India's products, and by so doing has enhanced the value of those products and greatly increased the wealth of India. If it be contended that an undue proportion of the profit on these exports went into the pockets of the exporting firms, the contention is baseless. It is well known that in the case of many commodities, *e.g.*,wool,the European exporter acted merely as a selling agent for the Indian owner and that competition had reduced the commission in some trades to a very inadequate figure. In the case of other commodities, which European firms have exported on their own account, the keenness of competition usually ensures that the producer gets his full share of the value of the goods. We assert therefore that the export trade which European firms have built up has been of the greatest advantage to India during the early stages of her industrial development and will continue to be to her advantage for many years to come and that the advantage so gained more than compensates her for the legitimate profits made by the European firms. But our community has not confined its activities to export and import trade; it has played a very large part in the industrial development of India. This fact

is so patent and well-known that it is unnecessary to labour it, but it is a fact which receives, we submit, very cursory and inadequate recognition in the Report. Before leaving this part of our case it may perhaps not be out of place to mention that most of the large European firms have Indians closely associated with them in their undertakings and that for every one fortune made by the European merchant there are certainly more than one made by Indians directly out of their association with him and his firm. We must now refer to the assertion that "those engaged in commerce mix less than officials with educated Indians." This we consider to be contrary to fact. In Bombay at any rate our daily business life brings us constantly into close and intimate contact with educated Indians, a contact which has given rise to many friendships between non-official Europeans and Indians. Moreover there are not a few instances of partnerships between Europeans and Indians and many of Europeans serving under Indian employers. We believe that the educated Indian talks as a general rule far more freely and frankly to his non-official European business acquaintance than he does to any official, however sympathetic. For the mere fact of the latter's official position checks complete frankness. We are of opinion therefore that the non-official European is frequently far better informed of the real opinions and difficulties of many educated Indians than any official can hope to be. Lastly, we venture to think it is a little late in the day for our community to be called upon to demonstrate its value and its good intentions; we consider the history of India under British rule to be a sufficient demonstration of both. With regard to representation the only definite representation which is distinctly mentioned is that of Chambers of Commerce on the Council of State, of European commerce on the Legislative Assembly of India and of similar special interests on the Provincial Councils. We presume this to mean that the Bengal and Bombay Chambers of Commerce will elect a member each to the Legislative Assembly and the Council of State or possibly that those two Chambers will elect a member each to the Council of State and other European Chambers will elect two Members to the Legislative Assembly. In any case we understand that the intention is that there should be two elected representatives of European

Chambers of Commerce in the Council of State and two or more in the Legislative Assembly. Further we take it that Chambers of Commerce, Trades' Associations and other special bodies of like nature will retain their present representation on Provincial Legislative Councils. Assuming therefore that the European Chambers of Commerce and similar bodies are adequately represented by election on the Provincial Councils as well as on the Legislative Assembly and Council of State, the claims of those bodies would be satisfied. But we observe with great regret that no representation is accorded to the European non-official community. We consider that the representation of the European Chambers of Commerce, is absolutely necessary in view of the interests for which they stand but is not in itself a sufficient satisfaction of the claims of the community. It is apparently contemplated that the community may be represented by nomination ; but this method is unsatisfactory, as it gives neither certainty of representation nor choice of the representative. We urge very strongly that the European non-official community, embracing as it does men of all professions and a considerable number of retired officials and non-officials, should be given the right to elective representation on the Council of State and the Legislative Assembly and also on the Provincial Legislative Councils of all Provinces which contain a substantial non-official European community. At the same time we draw attention to our earlier recommendation that there should be no change in the Government of India for the present.

ON BEHALF OF THE COMMITTEE OF THE
BOMBAY CHAMBER OF COMMERCE,

MALCOLM N. HOGG,
Chairman.

BOMBAY, *2nd October* 1918.

APPENDIX C.

INCOME-TAX ACT.

CHAMBER OF COMMERCE,
MADRAS, 6th September 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to forward herewith copy of a Resolution moved at the last Meeting of the Madras Legislative Council held

on the 16th August 1918, recommending that the time limit in the case of assessees who apply for the composition of their tax be increased from three to five years.

"This Council recommends to H. E. the Governor-in-Council "that, under the powers vested in them under Section 43 "of Act VII of 1918 (The Indian Income-Tax Act) the "time limit of three years given in rule 34 (III) of the "rules published by the local Government in part I of "the Fort St. George Gazette of 4th June 1918, be "increased to five years as in the old Act, in the case of "assessees who apply for the composition of their tax."

The Chamber trusts that you will see your way to support the Resolution.—I remain, etc.,

W. D. ST. LEGER,
Secretary.

No. 808/54/I OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 18th September 1918.

The SECRETARY, MADRAS CHAMBER OF COMMERCE,
Madras.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 6th instant, regarding the time limit for assessees who apply for the composition of their Income-Tax and to state in connection therewith that my Committee in submitting their views on the Income-Tax Bill stated that, in their opinion, the right to compound for this tax over a series of years was objectionable in principle and should be abolished. My Committee added it was to be regretted that Collectors were to be empowered either by rule or executive order to make arrangements for composition under any conditions.

2. In view of the foregoing my Committee regret they are unable to support your resolution on this point.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX D.

EXCESS PROFITS TAX.

No. 1077/159/E. of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 10th December 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCE DEPARTMENT,

Delhi.

SIR,—I am directed by the Committee of this Chamber to address you in connection with a Press Communique, dated 23rd ultimo, in which it was stated that the Government of India had decided to adhere to their proposal to impose an Excess Profits Duty.

2. My Committee submit that there are cogent reasons for reconsidering this decision which was originally arrived at in September last and was on the assumption that hostilities would not be at an end before the spring of 1920.

3. In his Budget speech on 1st March 1917, Sir William Meyer stated : "An Excess Profits Tax is, obviously, only a temporary measure which cannot be continued when the war is over, whereas what we need is a more permanent source of revenue. While we have had consequently to reject this solution we shall be able to secure an appreciable portion of the Excess Profits that have lately accrued in connection with the war by the method of taxation I now put forward, *i.e.*, Super tax". Another passage in Sir William's speech ran :

"In the first place, as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains which must vary with reference to particular trades and even in respect of the circumstances of individual firms or companies is a very difficult matter : and it has only been found possible to apply it with a

fair amount of equity at home—though even there has been much trouble and criticism in particular cases—by reason of the very efficient and elaborate income-tax machinery already existing and by the appointment of special expert boards of reference to deal with disputable cases."

4. My Committee think it will be clear from the above extracts that there have always been considerable objections to the imposition of an Excess Profits Tax in India which would require to be outweighed by corresponding advantages before they could be entirely dismissed. In connection with this I am to point out that any estimate made to-day of the amount such a tax would yield would be most disappointing compared with any estimate made in September; also, having regard to the effect it would have on company dividends it would be largely at the expense of income tax. My Committee do not wish to lay too much stress on the slump that has occurred in the cloth market because they hope that there may be some recovery before long: nevertheless the heavy fall in prices is a matter which cannot be ignored as it will necessitate on a large scale the writing down of stocks and provision for bad debts due to default of buyers. It is further to be noted that the proposed tax is most unpopular and there is much dissatisfaction at its being imposed at a time when other countries are contemplating the relief of industries by its removal; there can also be no doubt that many of those affected will do their best to evade it. If it is only to be in force for one year, it will, in many cases, be easy of evasion and if, it is a war-tax, it can hardly be continued for a second year, but even so, opportunities for escaping it will remain.

5. One of the passages from Sir William Meyer's speech above quoted, leaves no doubt of the necessity for creating special machinery for assessing businesses and collecting the tax. My Committee submit that there is a shortage of qualified accountants in this country, and consequently there are reasons for anticipating that the trouble and expense of setting up the machinery necessary to make the tax a success will be out of proportion to the advantages to be derived from a tax which can only be a temporary measure.

6. My Committee are further of opinion that as a fairly approximate estimate of the expenditure in connection with the demobilisation of the forces under the control of the Government of India can now be arrived at, it would be better to raise the amount required through the existing sources of taxation.

7. My Committee also venture to point out that the Government of India will naturally wish to keep open the possibility of raising more money in the near future by another loan, and it will be most unfortunate if they fail to attract subscription. The Jute and Textile industries have largely subscribed to this year's loan and, if they are now to be saddled with the responsibility of finding money to meet an Excess Profits Tax in 1919, present conditions point to its being most unlikely that subscriptions will be forthcoming from these quarters to support a new loan.

8. My Committee respectfully submit that this matter may be reconsidered in the light of the foregoing and they trust, in view of the altered conditions, that the proposal to introduce an Excess Profits Tax in India will be abandoned.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX E.

ALLOWANCES FOR DEPRECIATION OF PLANT, MACHINERY AND BUILDINGS.

No. 2195 of 1918-19.

Income Tax Office,

Town Hall,

Bombay, 25th April 1918.

The Secretary, Chamber of Commerce,

Bombay.

Sir,—I have the honour to state that the Government of India have under their consideration the subject of fixing percentage allowances for depreciation on buildings, machinery and plant under

Section 9 (2) (VI) of the Indian Income Tax Act, 1918, and in this connection the Commissioner of Income Tax, Bombay, whose report has been called for by the Government of Bombay has asked me for a detailed report (to be submitted not later than the 1st proximo) in consultation with your Chamber mainly as regards the classification of the main types of buildings, machinery and plant in use in this City and the average life of such buildings or machinery and plant falling under each of these main heads.

2. I have to request therefore that you will be so good as to favour me with the expression of the views of your Chamber on the above subject at your earliest convenience.—I have, etc.,

L. W. HARTLEY,
Collector of Income Tax, Bombay.

No. 391/105/D OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 1st May 1918.

L. W. HARTLEY, ESQ., C.I.E.,
COLLECTOR OF INCOME TAX,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 2195, dated 25th ultimo, regarding depreciation allowances on buildings, machinery and plant, and to state in reply that in the opinion of my Committee no classification of buildings is necessary in view of the fact that the great majority of factory buildings in Bombay are pucca built structures.

2. Allowances for depreciation on machinery and buildings should, in the opinion of my Committee, be 5 per cent., all round in each case thus bringing Bombay into line with Calcutta in this matter. The depreciation allowance on buildings of 2½ per cent., only, at present allowed in this Presidency, places the textile mills on this side at a disadvantage as compared with those in Bengal. My Committee submit that the principles governing these depreciation allowances should be uniform throughout the whole of India.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX F.

BILL TO AMEND THE PROVINCIAL INSOLVENCY ACT, 1907.

No. 6660 of 1918.

JUDICIAL DEPARTMENT,

BOMBAY CASTLE, 10th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward herewith a copy of a Resolution of Government in this Department, No. 6658, dated this day, and to request that you will be so good as to furnish Government with the opinion of the Chamber of Commerce, Bombay, on the provisions of the Bill to amend the Provincial Insolvency Act III of 1907, specially on clause 25 of the Bill.

2. I am also to request that the reply to this letter may be sent so as to reach Government not later than the 15th November 1918. —I have, etc.,

W. T. CONWAY,

Acting Under Secretary to Government.

GOVERNMENT OF BOMBAY.

JUDICIAL DEPARTMENT.

RESOLUTION No. 6658.

BOMBAY CASTLE, 10th October 1918.

No. 3210, dated the 14th September 1918.

From—The Secretary to the Government of India, Legislative Department;

To—The Secretary to the Government of Bombay, Legal Department.

With reference to the proceedings in the Imperial Legislative Council on the 4th September 1918, I am directed to forward

herewith 60 copies of the bill to amend the Provincial Insolvency Act, 1907, with Statement of Objects and Reasons and to request that the Governor in Council will favour the Government of India in this Department with an expression of his opinion on the provisions of the Bill, and with the opinions of the Honourable the Judges of the High Court and of such selected officers and other persons as the Governor in Council may think fit to consult on the subject.

2. I am to invite a reference to the Honourable the Law Member's speech in moving for leave to introduce the Bill on 4th September and to draw attention to the following points :—

Clause 23 of the Bill.—It is proposed to reduce the present limit of Rs. 500 for summary administration of small insolvent estates to Rs. 200, but it has been suggested to the Government of India that the right policy would be to increase rather than to reduce the limit, and to bring in bigger estates, up to the value of Rs. 2,000.

Clause 25 of the Bill.—In connection with this clause it has been suggested that a list of undischarged insolvents should be periodically published in the *Gazette* for the convenience of the commercial community. The Government of India are doubtful whether the advantages to be derived from such publication would be in any way proportionate to the expense involved in the preparation of the lists, but they would be glad to be favoured with the views of the Local Government on the suggestion, after commercial opinion has been ascertained. If publication is held to be desirable, I am to ask for an expression of opinion as to the intervals at which the lists should be published.

3. I am also to request that the Bill and Statement may be published in the *Bombay Government Gazette* in English and in such other languages as the Governor in Council may deem proper, and that the dates of such publication may be communicated in your reply.

4. The reply to this letter should be sent in by the 1st January 1919.

RESOLUTION.—Copies of the letter from the Government of India and of the Bill with the Statement of Objects and Reasons should be forwarded to the High Court and the Judicial Commissioner of Sind, who should be requested, if they see no objection, to favour Government with their opinions on the provisions of the Bill after consulting the District Judges. The Judicial Commissioner of Sind should also be requested to submit his reply to Government through the Commissioner in Sind, and the latter officer should be requested to forward it to Government with his own remarks.

2. Copies should also be forwarded to the Honourable the Advocate General, the Solicitor to Government, the Remembrancer of Legal Affairs, the Secretary, Bombay Presidency Trades Association, the Secretary, Chamber of Commerce, Bombay, the Secretary, Chamber of Commerce, Karachi, and the Secretary, Indian Merchants' Chamber and Bureau, Bombay, with a request that they will favour Government with their opinions on the provisions of the Bill. The opinions of the commercial bodies mentioned above should be specially invited on clause 25 of the Bill.

3. The officers and the commercial bodies, whose opinions have been invited above, should be requested to furnish them not later than the 15th November 1918.

4. The Bill with the Statement of Objects and Reasons should be forwarded to the Manager of the Government Central Press for publication in the *Bombay Government Gazette* and to the Oriental Translator to Government for early translation into Marathi, Gujarati and Kanarese. The translation should be forwarded by the Oriental Translator to Government to the Manager of the Government Central Press for publication in the *Bombay Government Gazette*.

5. The dates on which the several publications are made should be reported to Government for communication to the Government of India.

W. T. CONWAY,
Acting Under Secretary to Government.

A

BILL

Further to amend the Provincial Insolvency Act.

1907.

WHEREAS it is expedient further to amend the Provincial Insolvency Act, 1907 ; It is hereby enacted as follows :— III of 1907.

Short title.

1. This Act may be called the Provincial Insolvency (Amendment) Act, 191 .

Amendment of section 2, Act III of 1907.

2. In section 2, sub-section (*l*), of the Provincial Insolvency Act, 1907 (hereinafter referred to as the said Act), the following amendments shall be made, namely :— III of 1907.

(*i*) the definition of "available act of insolvency" shall be omitted ;

(*ii*) to the definition of "property" the following words shall be added "but does not include property held on trust for any other person "; and

(*iii*) the following definition shall be added, namely :—

(*h*) "'transfer of property' includes a transfer of any interest therein and any charge created thereon." [*Cf.* s. 2 (*i*) Act III of 1909.]

Insertion of new section 3-A. in Act III of 1907.

3. After section 3 of the said Act, the following section shall be inserted, namely:—

Power of Court to decide all questions arising in insolvency.

"3-A. Subject to the provisions of this Act, the Court shall have full power to decide all questions of priorities and all other questions whatsoever, whether of law or of fact, which may arise in any case of insolvency coming within the cognisance of the Court, or which the Court may deem expedient or necessary to decide for the purpose of doing complete justice or making a complete distribution of property in any such case." [*Cf.* s. 7 Act III of 1906.]

Substitution of new section, &c., for section 6, Act III of 1907.

4. For section 6 of the said Act the following sections shall be substituted, namely :—

Exemption of corporation, from insolvency proceedings.

"6-A. No insolvency petition shall be presented against any corporation or against any association or company registered under any enactment for the time being in force.

Conditions on which creditor may petition.

6-B. (*l*) A creditor shall not be entitled to present an insolvency petition against a debtor unless—

(*a*) the debt owing by the debtor to the creditor, or, if two or more creditors join in the petition, the aggregate amount of debts owing to such creditors amounts to five hundred rupees, and

(*b*) the debt is a liquidated sum payable either immediately or at some certain future time, and

(*c*) the act of insolvency on which the petition is grounded has occurred within three months before the presentation of the petition.

(2) If the petitioning creditor is a secured creditor, he shall in his petition either state that he is willing to relinquish his security for the benefit of the creditors in the event of the debtor being adjudged insolvent or give an estimate of the value of the security. In the latter case he may be admitted as a petitioning creditor to the extent of the balance of the debt due to him after deducting the value so estimated in the same way as if he were an unsecured creditor.

Conditions on which debtor may petition.

6-C. A debtor shall not be entitled to present an insolvency petition unless—

(*a*) his debts amount to five hundred rupees; or

(*b*) he has been arrested or imprisoned in execution of the decree of any Court for the payment of money; or

(*c*) an order of attachment in execution of such a decree has been made, and is subsisting, against his property:

Provided that a debtor, in respect of whom an order of adjudication made under this Act has been annulled, owing to his failure to apply, or to prosecute an application for his discharge, shall not be entitled to present an insolvency petition without the leave of the Court by which the order of adjudication was annulled. Such Court shall not grant leave unless it is satisfied that the petition is founded on substantially different facts from

those contained in the petition on which the order of adjudication was made.

Court to which petition shall be presented.

6-D. Every insolvency petition shall be presented to a Court having jurisdiction under this Act in any local area in which the debtor ordinarily resides or carries on business, or personally works for gain, or if he has been arrested or imprisoned where he is in custody :

Provided that no objection as to the place of presentment shall be allowed by any appellate or revisional Court unless such objection was taken in the Court by which the petition was heard at the earliest possible opportunity, and unless there has been a consequent failure of justice.

Verification of and procedure for, admission of petition.

6-E. Every insolvency petition shall be in writing, and shall be signed and verified in the manner prescribed by the Code of Civil Procedure, 1908, for signing and verifying plaints, and the procedure laid down by the said Code with respect to the admission of plaints shall, so far as it is applicable, be followed in the case of such petitions." V of 1908.

Amendment of Section 10, Act III of 1907.

5. In section 10 of the said Act, for the words "if he were alive," the words "far as may be necessary for the realization and distribution of the property of the debtor," shall be substituted.

Amendment of section 11, Act III of 1907.

6. To section 11, sub-section (I) of the said Act, the following clauses shall be added, namely :—

"(*f*) A statement whether the debtor has on any previous occasion filed a petition to be adjudged an insolvent, and—

(*i*) if such petition has been dismissed, the reasons for such dismissal, or

(*ii*) if the debtor has been adjudged an insolvent, concise particulars of the insolvency including a statement whether any previous adjudication has been annulled owing to his failure to apply, or to prosecute an application for his discharge."

7. In section 12 of the said Act, after sub-section (*3*), the following sub-section shall be inserted, namely :—

Amendment of section 12, Act III of 1907.

Cf s. 16, Act III of 1909.

"(*4*) The Court, when making an order under sub-section ( ) shall, unless for reasons to be recorded in writing it otherwise directs, appoint an interim receiver of the property of the debtor, or of any part thereof, and may direct him to take immediate possession thereof or any part thereof, and the interim receiver shall thereupon have such of the powers conferable on a receiver appointed under the Code of Civil Precedure 1908, as the Court may direct. If an interim receiver is not so appointed, the Court may, at any subsequent time before adjudication, like-wise appoint an interim receiver of the property of the debtor or any part thereof, and the provisions of this sub-section shall apply accordingly."

V of 1908.

8. In section 13 of the said Act, clause (*2*) shall be omitted and in the proviso to the said section, the word and figure " clause (*2*) " shall also be omitted.

Amendment of section 13, Act III 1907.

9. In section 14, sub-section (*1*), of the said Act, the word "and" where it occurs at the end of clause (*b*) of that sub-section shall be omitted, and after clause (*c*) the following clause shall be added, namely :—

Amendment of section 4, Act of III of 1917.

"(*d*) in the case of a petition presented by a debtor that he is unable to pay his debts."

10. (*1*) In section 15, sub-section (*1*), of the said Act for the words ' Where the Court " the words " In the case of a petition presented by a creditor, were the Court" shall be prefixed.

Amendment of section 5, Act III of 1907.

(*2*) After sub-section (*1*), of the same section, the following sub-section shall be inserted, namely :—

"(*1A*). In the case of a petition presented by a debtor, the Court shall dismiss the petition—

(*i*) where the Court is not satisfied with the proof of the right to present the petition, or of the fact that the debtor is unable to pay his debts, and

(*ii*) where the Court is satisfied that the petition is grounded on substantially the same facts as were the grounds for a previous petition by the debtor leading to an order of adjudication which was annulled owing to his failure to apply, or to prosecute an application, for his discharge."

Amendment of section 16, Act III of 1907.

11. In section 16 of the said Act, the following amendments shall be made, namely:—

(1) In sub-section (*l*) the words "and the debtor is unable to propose to any composition or scheme which shall be accepted by the creditors and approved by the Court in the manner hereinafter provided" shall be omitted, and after the word "adjudication," the following words shall be added, namely:—" and shall specify in such order the period within which the debtor shall apply for his discharge."

(*2*) In sub-section (*2*), the following words, namely:—"and (*b*) the insolvent, if in prison for debt, shall be released"; and "or person" shall be omitted.

(3) In sub-section (*7*) after the word "adjudication," where that word occurs for the second time, the words "the period within which the debtor shall apply for his discharge" shall be inserted.

(4) After sub-section (*7*) the following sub-section shall be inserted, namely —

"(*8*) The Court may, if sufficient cause is shown, extend the period within which the debtor shall apply for his discharge."

Insertion of new section 16 A., Act III of 1907.

12. After section 16 of the said Act, the following section shall be inserted, namely:—

"16-A. (*l*) Any insolvent in respect of whom an order of adjudication has been made may apply to the Court for protection, and the Court may on such application make an order for the protection of the insolvent from arrest or detention. [*Cf* s. 25, Act III of 1909.]

Protection order.

(2) A protection order may apply either to all the debts of the debtor, or to any of them as the Court may think proper and may commence and take effect at and for such time as the Court may direct, and may be revoked or renewed as the Court may think fit.

(3) A protection order shall protect the insolvent from being arrested or detained in prison for any debt to which such order applies, and any insolvent arrested or detained contrary to the terms of such an order shall be entitled to his release:

Provided that no such order shall operate to prejudice the rights of any creditor in the event of such order being revoked or the adjudication annulled.

(4) Any creditor shall be entitled to appear and oppose the grant of a protection order."

Amendment of section 24, Act III of 1907.

13. In sub-section (1) of section 24 of the said Act, for the words "All persons" the words "When an order of adjudication has been made under this Act, all persons" shall be substituted;

And in sub-section (3) of the same section, after the words "other creditors" the words "who have proved their debts" shall be inserted.

Amendment of section 27, Act III of 1907.

14. In section 27 of the said Act, the following amendments shall be made, namely:—

[*Cf.* s. 28 (1), Act III of 1909.]

(1) In sub-section (1) the words "whether before or" shall be omitted.

(2) In sub-section (7) the words and brackets "(if any)" shall be omitted.

(3) In sub-section (8) for the word "adjudge" the word "readjudge" and for the word "adjudged" the word "readjudged" shall be substituted.

[*Cf.* s. 53 (1), Act III of 1909.]

Amendment of section 34, Act III of 1907.

15. To section 34, sub-section (1), the following shall be added, namely:—

"and before he had notice of the presentation of any insolvency petition by or against the debtor."

Amendment of section 37, Act III of 1907.

16. In section 37, sub-section (*l*), the words "or of any interest therein" shall be omitted.

Amendment of section 38, Act III of 1907.

17. In the proviso to section 38 after the word "adjudication" the words "and is *bona fide*" shall be added.

Amendment of section 43, Act III of 1907.

18. In section 43 of the said Act, the following amendments shall be made, namely :—

(1) In sub-section (*l*) after the word "debtor" the words "on the making of an order under section 12 (*l*) and" shall be inserted and for the words "give such aid in the realisation of his property and the distribution of the proceeds among his creditors" the words "do all such acts and things in relation to his property" shall be substituted.

(2) For sub-section (2) the following sub-section shall be substituted, namely :—

"(2) A debtor shall, if adjudged insolvent, aid to the utmost of his power in the realisation of his property and the distribution of the proceeds among his creditors."

Insertion of new sections 43A, 43B, and 43C in Act III of 1907.

19. After section 43 of the said Act the following sections shall be inserted, namely :— [*Cf.* s. 103, Act III of 1909.]

Offences by debtor.

"43A. If a debtor whether before or after the making of an order of adjudication

(*a*) wilfully fails to perform the duties imposed on him by section 43 or to deliver up possession of any part of his property which is divisible among his creditors under this Act, and which is for the time being in his possession or under his control to the Court or to any person authorised by the Court to take possession of it, or

(*b*) fraudulently with intent to conceal the state of his affairs or to defeat the objects of this Act,

(*i*) has destroyed or otherwise wilfully prevented or purposely withheld the production of any document relating to such of his affairs as are subject to investigation under this Act, or

(*ii*) has kept or caused to be kept false books, or

(*iii*) has made false entries in or withheld entries from or wilfully altered or falsified any document relating to such of his affairs as are subject to investigation under this Act, or

(*c*) fraudulently with intent to diminish the sum to be divided among his creditors or of giving an undue preference to any of his creditors,—

(*i*) has discharged or concealed any debt due to or from him, or

(*ii*) has made away with, charged, mortgaged or concealed any part of his property of what kind soever,

he shall be punishable on conviction by the Court with imprisonment which may extend to one year."

[*Cf.* s. 104, Act III of 1909.]

Procedure in charge under section 43.

43-B. (*1*) Where the Court is satisfied that there is ground for inquiring into any offence referred to in section 43A, the Court shall direct that a notice be served on the debtor in the manner prescribed in the Code of Criminal Procedure, 1898, for service of a summons, calling on him to show cause why a charge or charges should not be framed against him.

V of 1898.

(*2*) The notice shall set forth the substance of the offence, and any number of offences may be set forth in the same notice.

(*3*) At the hearing of such notice and of any charge framed in pursuance thereof, the Court shall, so far as may be, follow the procedure for the trial of warrant cases by Magistrates prescribed by Chapter XXI of the Code of Criminal Procedure, 1898, and nothing in Chapter XXIII of the said Code relating to trials before High Courts and Courts of Session shall be applicable to such trial.

V of 1898.

(*4*) Any number of offences under this section may be charged at the same time.

Criminal liability after discharge or composition.

43-C. Where an insolvent has been guilty of any of the offences specified in section 43-A he shall not be exempt from being proceeded against therefor by reason that he has obtained his discharge or that a composition or scheme of arrangement has been accepted or approved. [*Cf.* s. 105, Act III of 1909].

Amendments of section 44, Act III of 1907.

20. In section 44, sub-section (*1*), of the said Act, after the word "adjudication," the words "and shall within the time appointed by the Court" shall be inserted, and after sub-section (*5*) of the said section, the following sub-sections shall be inserted, namely:—

"(*6*) If the debtor does not appear on the day fixed for hearing his application for discharge or on such subsequent day as the Court may direct, or if the debtor does not apply for an order of discharge within the time appointed by the Court, the order of adjudication shall be annulled, and the provisions of section 42 (*2*) and (*3*) shall apply accordingly. [*Cf.* s. 41, Act III of 1909].

(*7*) Where a debtor has been released from custody under the provisions of this Act, and the order of adjudication is annulled under sub-section (*6*), the Court may, if it thinks fit, re-commit the debtor to his former custody, and the jailor or keeper of the prison to whose custody such debtor is so re-committed shall receive such debtor into his custody according to such re-commitment, and thereupon all processes which were in force against the person of such debtor at the time of such release as aforesaid shall be deemed to be still in force against him as if such order had not been made." [*Cf.* s. 23(2) Act III of 1909.

Amendment of section 45, Act III of 1907.

21. In section 45 sub-section (*1*) of the said Act, after clause (*c*) the following clause shall be inserted, namely:—

"(*d*) any liability under and order for maintenance made under section 488 of the Code of Criminal Procedure, 1898."

Cf. s. 45 (*d*), Act III [of 1909] V of 1898.

22. In sub-section (*1*) of section 46, after the words "aggrieved by" the words "a decision come to or" shall be inserted;

Amendment of section 46, Act III of 1907.

And in sub-section (*2*) of the same section after the words "aggrieved by" the words "a decision come to by the District Court in the exercise of powers conferred by section 3-A, or" shall be inserted; and for the figures and word "43, sub-section (*2*)" the figures and letter "43 A" shall be substituted.

Substitution of new section for section 48, Act III of 1907.

23. For section 48 of the said Act, the following section shall be substituted, namely:—

Summary administration.

"48. When a petition is presented by or against a debtor, if the Court is satisfied by affidavit or otherwise that the property of the debtor is not likely to exceed in value two hundred rupees, the Court may make an order that the debtor's estate be administered in a summary manner, and thereupon the provisions of this Act shall be subject to the following modifications:—

(*i*) unless the Court otherwise directs, no notice required under this Act shall be published in the local official gazette;

(*ii*) on the admission of a petition by a debtor, the property of the debtor shall vest in the Court as a receiver;

(*iii*) at the hearing of the petition, the Court shall inquire into the debts and assets of the debtor and determine the same by order in writing, and it shall not be necessary to frame a schedule under the provisions of section 24;

(*iv*) the property of the debtor shall be realised with all reasonable despatch and, thereafter, when practicable, distributed in a single dividend;

(*v*) the debtor shall apply for his discharge within six months from the date of adjudication; and

(*vi*) such other modifications as may be prescribed with the view of saving expense and simplifying procedure:

Provided that the Court may at any time direct that the ordinary procedure provided for in this Act shall be followed in regard to the debtor's estate, and thereafter the Act shall have effect accordingly."

Insertion of new section after section 53, Act III of 1907.

24. After section 53 of the said Act, the following new section shall be inserted namely:—

"53 A. (*1*) Where a debtor is adjudged or readjudged insolvent under this Act, he shall, subject to the provisions of this section, be disqualified from—

Disqualifications of insolvent.

(*a*) being appointed or acting as a Magistrate;

(*b*) being elected to any office of any local authority where the appointment to such office is by election, or holding or exercising any such office to which no salary is attached; and

(*c*) being elected or sitting or voting as a member of any local authority.

(*2*) The disqualifications which an insolvent is subject to under this section shall be removed and shall cease if—

(*a*) the order of adjudication is annulled under sub-section (*1*) of section 42 of this Act, or

(*b*) he obtains from the Court an order of discharge, whether absolute or conditional, with a certificate that his bankruptcy was caused by misfortune without any misconduct on his part.

The Court may grant or refuse such certificate as it thinks fit, but any order of refusal shall be subject to appeal."

Repeal of certain words in sections 12, 27 and 44, Act III of 1907.

25. The words "by publication in the local official gazette and" and the word "other" where they occur in section 12, sub-section (*2*), section 27, sub-section (*1*) and section 44, sub-section (*1*), shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to amend the Provincial Insolvency Act, 1907 (III of 1907), which contains the law of Insolvency in force in British India outside the Presidency-towns and the town of Rangoon. The Act came into force on the 1st January, 1908, and since then with the exception of a few unimportant amendments made in 1914, it has not been amended. Ten years' experience of the practical working of the Act has brought to light many defects which have from time to time provoked criticism from most of the Local Governments and not a few of the Judges who have had to administer its provisions. Numerous suggestions for the amendment of the Act on various points have also been received from time to time from the commercial communities and members of the legal profession.

2. The chief indictment of the Act is that it lends itself to the protection of fraudulent debtors, that it subjects an undischarged insolvent to little or no practical inconvenience, and that its provisions for the punishment of fraudulent insolvents are not effective in practice.

3. One of the principal defects in the existing law arises from the fact that the conduct of the debtor in many cases never comes under the scrutiny of the Court. The stage at which the misconduct of the debtor should come before the Court, and at which most of the provisions affecting a fraudulent insolvent would operate, is when he applies for his discharge. But there is nothing in the Act which requires him to apply for his discharge, and in practice such applications are rare. To remedy this unsatisfactory state of the law, it is proposed to include in the Act provisions which will compel an insolvent to apply to the Court within a prescribed period for his discharge or to lose the protection afforded by the insolvency proceedings. The Court will have power to extend the prescribed period and, when the adjudication order is annulled owing to the failure of the insolvent to apply in time for his discharge, a fresh petition on the same facts will be barred. These proposed changes are affected by the proviso to proposed new section 6C in clause (4) of the Bill, new sub-section (1A) (*ii*) in clause 10, the amendments in clause 11 (1), (3) and (4), and the amendments in clause 20.

4. It is now settled law that under the Act, as it stands, it is not open to the Court to reject the petition of a debtor on the ground that the application is an abuse of the law. While admitting that the object of an insolvency law is to deal with all insolvents, whether honest or not, and that no applicant who is in fact insolvent should be liable to have his petition dismissed *in limine*, it seems reasonable that the Court should have discretion as to the amount of protection to be afforded to a petitioning debtor in each individual case, the debtor being required to show that he is in fact unable to pay his debts, and that he has not concealed his property. These changes in the existing law are affected by the amendment in clauses 9 and 10 (*2*) and by clause 12, which inserts a new section 16A as to protection orders on the lines of section 25 of the Presidency Towns Insolvency Act, 1909.

5. A further defect in the Act is the absence of provisions sufficiently defining the power of Courts to decide questions of law and fact arising in insolvency proceedings. In certain cases, *e. g.*, those mentioned in sections 18 (*3*), 36 and 37, the Court is empowered to pass orders, and section 47 defines the general powers of the Court in regard to proceedings under the Act, but nowhere is a general power conferred on the Court to deal with and decide important questions of law and fact (*e.g.*, a question of title to property) which may arise in the insolvency proceedings. This question has recently been the subject of conflicting decisions in the Allahabad and the Calcutta High Courts. In *Nilmoni Chowdhri* v. *Durya Charan Chowdhri* (22 C. W. N., 704), the Calcutta High Court dissenting from the Allahabad High Court held that the Insolvency Court has no such power, and that a question of title to property should be tried in a separate suit. It is obviously desirable that this conflict between the two High Courts should be terminated, and having regard to the prevalence of *benami* transactions in India and the importance of arming Courts with adequate powers for the speedy realisation of assets in the interests of creditors, the Government of India are of opinion that the Court should be given full power to decide all questions raised in insolvency proceedings. Clause 3 of the Bill accordingly enacts a provision on the lines of section 7 of the Presidency Towns Insolvency Act.

6. Proceedings instituted against fraudulent insolvents are frequently infructuous. This is largely due to the lack of precision in the Act as to the procedure to be adopted by the Court which desires to take action. The wording of sub-section (*2*) of section 43 is unduly vague, regard being had to the fact that it constitutes a criminal offence, and experience has shown that it frequently creates difficulties. It is proposed that the penal provisions of existing section 43 should be amended on the lines of section 103 of the Presidency Towns Insolvency Act, and that the procedure to be followed on a charge should be defined on the lines of section 104 of that Act. It is proposed to embody these provisions in the two separate sections 43-A and 43-B inserted by clause 19 of the Bill, which also inserts a new section 43-C containing provisions similar to those of section 105 of the Presidency Towns Insolvency Act. It seems desirable to make it clear that a dishonest insolvent who has been guilty of an offence under the Act can be proceeded against even after he has obtained his discharge, or after a composition submitted by him has been accepted.

7. The summary administration of petty insolvencies is now largely governed by rules made by the High Courts under section 51 (*2*) (*c*) of the Act, but it seems desirable that the Act itself should contain more detailed provisions than at present, and that further simplification of procedure should be effected. It is proposed therefore that, in addition to any further modifications to be made by rules, section 48 should contain certain definite provisions, and it is thought that, if these changes are made, it would be well to confine summary administration to cases where the assets do not exceed Rs. 200 instead of the existing limit of Rs. 500, and to reserve a discretion to the Court to direct the ordinary procedure to be followed in cases where it thinks such a course desirable.

8. These amendments will, it is hoped, go far to check the abuses rendered possible by the defects in the existing law.

9. Opportunity has been taken to effect certain minor amendments in the Act, and an explanation of the reasons for the changes proposed will be found in the *Notes on Clauses*.

SIMLA, *the 20th August* 1918. G. R. LOWNDES.

Notes on Clauses.

Clause 2.—The expression "available act of insolvency" is not used anywhere else in the Act, and a definition therefore seems unnecessary. No such definition is to be found in the Presidency Towns Insolvency Act. The amendment in the definition of "property" makes it clear that trust property is not to be dealt with under the Act as property of the insolvent. It is proposed to include a definition of the expression "transfer of property" on the lines of the definition in section 2 of the Presidency Towns Act.

Clause 4 is principally a drafting amendment. The opportunity has been taken to split up section 6 into five separate sections with a view to re-arrange its different parts in their logical order. New section 6A merely reproduces existing section 6 (*6*). New section 6 B deals with the conditions on which a creditor may petition and reproduces existing section 6 (4) and (5). New section 6C deals with the debtor's petition and reproduces existing section 6 (*3*) with the addition of a proviso which is a corollary to the amendments in clauses 11 and 20 of the Bill regarding the annulment of an order of adjudication.

New section 6D reproduces existing section 6 (*2*) with the addition of a proviso which is designed to cure a defect. Section 6 (*2*) lays down where an insolvency petition is to be presented but does not contain any saving in the event of the petition being presented in the wrong Court. The point was raised in *Madho Pershad* v. *Watson* (18 C. W. N., 1050), where the insolvent successfully presented an appeal on the ground that the petition had been presented in the wrong Court. The proposed proviso is intended to stop this loophole in the existing law.

New section 6E merely reproduces existing section 6 (*1*).

Clause 5 amends section 10 to make it clear that the object of continuing proceedings on the death of the debtor is for the purpose only of realising and distributing his property.

Clause 6.—This amendment appears to be necessary in view of the proviso to section 6 C in clause 4 and section 1A (*ii*) in clause 10.

Clause 7.—Section 13 (*2*) gives power to appoint an interim receiver at any time between the admission of the petition and the order of adjudication, but the Act is silent as to the powers of an interim receiver. It is considered desirable that an interim receiver should normally be appointed when the petition is admitted, and should be armed with such of the powers conferable on a receiver under the Code of Civil Procedure as the Court may direct (*cf.* section 16 of the Presidency Towns Insolvency Act). It is thought, however, that these provisions would come more appropriately into section 12 of the Act.

Clause 8 is consequential to the amendment in clause 7.

Clause 11.—The first amendment is consequential to the first amendment in clause 14.

The amendment of section 16 (*2*) is consequential to clause 12, which inserts a new section as to protection order.

The other amendments in this clause are explained in paragraphs 3 and 4 of the Statement of Objects and Reasons.

Clause 13.—The first amendment is one of drafting, and the second is designed to obviate the necessity of sending notices to creditors who have not yet proved their debts and thus to shorten the proceedings.

Clause 14.—Both section 16 (*1*) and section 27 contemplate the possibility of a composition or scheme *before* adjudication. The Presidency Towns Insolvency Act in section 28, on the other hand, only contemplates a composition *after* adjudication. Under the English law a composition can be made (1) after the receiving order and prior to adjudication, or (2) after adjudication. But under the Indian law there is no receiving order procedure at all, and the order of adjudication is made on the hearing of the petition. It is very doubtful, whether under the Provincial Insolvency Act the Court would have before it the necessary facts to justify it, in dealing with compositions or schemes prior to adjudication. It is therefore proposed to follow in this respect the procedure under the Presidency Towns Insolvency Act and allow compositions and schemes only *after* adjudication. This is effected by the first two amendments.

The third amendment in this clause is a drafting one—*c.f.* sub-section (7) of section 27.

Clause 15.—As it stands, section 34 would not prevent the whole of the debtor's property from being sold for the benefit of an individual creditor after the filing of the petition and before the order of adjudication is made. The amendment prevents this and brings the section into line with section 53 of the Presidency Towns Insolvency Act.

Clause 16.—This amendment is consequential to the proposed definition of "transfer of property" in section 2.

Clause 17.—Makes it clear that the transactions referred to in section 38 are *bona fide* transactions. There appears to be no doubt that this is the intention.

Clause 18.—Apparently the duties imposed on the debtor by sub-section (*l*) of section 43 arise as soon as the Court has made an order under section 12 (*l*). It seems desirable to make this clear. It is difficult to see how the debtor can be under any obligation to assist in the distribution of his property, unless he is adjudged an insolvent. It is proposed therefore to amend the concluding part of sub-section (*l*), and to relegate to a separate sub-section the provisions which impose on the debtor the duty of aiding in the distribution of his property. Clause 18 effects these changes.

Clause 21.—The effect of existing section 45 is to release a discharged insolvent from liability under an order of maintenance made under section 488 of the Code of Criminal Procedure, 1898, and in this respect the section is in conflict with section 45 of the Presidency Towns Insolvency Act. It is proposed to bring it into accord with the latter Act.

Clause 22.—In view of the power which the proposed new section 3A would confer on Courts exercising insolvency jurisdiction, it is proposed to provide specifically that decisions in the exercise of this power shall be appealable.

Clause 24.—Under the Indian law no statutory disabilities attach to the position of an undischarged insolvent. It is doubtful whether public opinion in this country is at present inclined to

attach much disgrace to a person in this position, but it appears desirable that the sense of the community should be stimulated by providing certain statutory disqualifications in addition to those already imposed, *e.g.*, by the Regulations relating to members of the Legislative Council. A parallel provision is to be found in section 32 of the Bankruptcy Act, 1883 (46 & 47 Vict., c. 52).

Clause 25.—These amendments are introduced with a view to curtail the excessive number of notices which are at present required to be published in the Gazette.

No. 979/158/I of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 14th November 1918.

The SECRETARY TO GOVERNMENT,

JUDICIAL DEPARTMENT, Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 6660, dated 10th ultimo, requesting the views of this Chamber on the provisions of the Bill to amend the Provincial Insolvency Act III of 1907 and especially on clause 25 of the Bill.

2. In reply I am to state my Committee do not propose to go through the amendments suggested in the Bill, in detail, as they feel no useful advantage will be served by so doing. The majority of the amendments are intended to bring the Bill into line with the provisions of the Presidency Towns Insolvency Act, and although in my Committee's opinion experience has shown that some improvement might possibly be made in the Presidency Towns Insolvency Act, they feel it will be better to bring the Provincial Insolvency Act into line with that Act, rather than to try in the mofussil experiments which might or might not be successful.

3. The principal amendment on which my Committee are particularly asked to give their opinion is the amendment made by clause 25 of the Bill. My Committee are of opinion that there is very little advantage in publication in the local Official Gazette. They do not think that many parties within the particular province in which the Gazette circulates, read it, and it is fairly certain that no

one outside the province ever does so. It is, however, essential that creditors shall receive notice of a petition and of the various steps in the insolvency and if the amendment is passed the Act will provide that the various notices shall be given "in such manner as may be prescribed." This my Committee think must mean from time to time by the Court and no doubt leaves a considerable amount of discretion to the Court and they think it would be an advantage if rules were framed, directing how such notices should be given. The suggestion however made in the letter from the Secretary to Government of India to the Secretary to the Government of Bombay and not embodied in the Bill is that a list of undischarged insolvents should be periodically published in the Gazette for the convenience of the commercial community. If this provision were extended to insolvents in Presidency towns, then my Committee think such publication will be a great convenience. At present should it become necessary to ascertain whether any party is an insolvent it is necessary to have searches made in the records of the Court where the party may have had an order of adjudication made against him. There is no central record office where such a search can be made. It is quite possible that under such circumstances a name may be overlooked. The publication of a list of undischarged insolvents will remedy this defect and will, my Committee are of opinion, act as a wholesome check on insolvents.

4. My Committee assume that the Gazette meant in the letter referred to from the Government of India is the "Gazette of India". If it means the Gazette of the Province in which the debtor was adjudicated an insolvent, then my Committee think the suggestion useless.

5. My Committee approve the amendment suggested by clause 7 of the Bill as in their opinion it will greatly hinder insolvents from concealing property between the date of the petition and the date of adjudication. As regards clause 17 my Committee consider the wording of section 57 of the Presidency Towns Insolvency Act is preferable. My Committee are of opinion that the amendments suggested in clause 11 and 19 of the Bill are among, if not, the most important amendments to the Act. The

fact that an insolvent has now to apply within a certain time for his discharge and that if he fails to do so, his order of adjudication will be annulled, will almost necessarily bring any misconduct of which he may have been guilty before the Court and he will then under the amendment made by clause 19 meet with such punishment as he may deserve. If he does not apply for his discharge his creditors are in the same position as they were before the debtor was adjudicated an insolvent with this advantage superadded that the debtor cannot file another petition on the same grounds.

6. My Committee agree that the provisions of clause 24 of the Bill will stimulate the sense of the community by providing certain statutory disqualifications in addition to those already imposed and while they are of opinion that the disqualifications in question are reasonable it seems to them on the face of it unreasonable that an insolvent in the mofussil should be disqualified from holding certain offices, whereas an insolvent in the Presidency Towns where after all people are considered affected by a more advanced stage of commercial morality should be entitled to pass through the Insolvency Court without any such disqualification.

7. My Committee have no further observations to put forward in connection with this Bill.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX G.

CHEQUES AS NEGOTIABLE INSTRUMENTS.

No. 1031/178/N of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 29th November 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—I am directed to send you herewith an extract from the *Times of India* reporting the judgment of Mr. Justice Hayward in a recent High Court Suit and to state that as the subject

matter of this case is of great importance to the commercial community of Bombay and especially to the Banks, my Committee have decided to approach the Government of India in the matter.

2. Section 8, sub-section 4 of the English Bills of Exchange Act, 1882, sets forth that "A Bill is payable to order which is expressed to be so payable, or which is expressed to be payable to a particular person and *does not contain words prohibiting transfer or indicating an intention that it should not be transferable.* If therefore a drawer of a cheque in England desires it to be not negotiable, the words "not negotiable" are stamped across the face of the cheque and failing this the cheque would be treated as a negotiable instrument although the word "bearer" printed on the cheque might be scored through and the word "order" not substituted therefor.

3. My Committee are informed that it has been the practice of all the Banks in Bombay for many years to deal with cheques payable to a specified person without the addition of the words "or order" or "or bearer" in accordance with English Law, namely, as cheques payable to that person or his order. The practice is no doubt contrary to the provisions of the Negotiable Instruments Act, 1881, but as it is universally followed throughout India my Committee consider it most desirable that Section 13 of that Act should be brought into line with Section 8, sub-section 4 of the English Bills of Exchange Act as early as possible, in order to avoid further confusion in Commercial and Banking circles. If possible a special ordinance might be issued notifying that the suggested amendment has been brought into force.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

(FROM *the Times of India*, 20th November 1918.)

BOMBAY LAW COURTS.

ORIGINAL SIDE.

SUIT No. 684 OF 1917.

Dossabhai Hirachand, a firm (plaintiff) vs. 1, *Verchand Daicharan, a firm* 2, *Hurgovan Jaychand, a firm (defendants).*

(BEFORE THE HON'BLE MR. JUSTICE HAYWARD.)

This was a summary suit filed by the plaintiffs to recover a sum of Rs. 4,000 from the defendants, the plaintiffs being the endorsees

of a cheque for Rs. 4,000 drawn by the first defendant firm in favour of the second defendant firm which had been dishonoured when presented.

The Hon. the Advocate-General with Mr. D. A. Ghaswalla appeared for the plaintiffs.

Mr. B. J. Desai and Mr. M. C. Setalvad appeared for the first defendant firm.

Mr. M. J. Mehta and Mr. J. B. Kanga appeared for the second defendant firm.

The plaintiffs and the second defendant firm were yarn merchants and in part payment of the price of 125 bales of yarn sold by the plaintiffs to the second defendant firm the latter endorsed in blank to the plaintiffs a crossed cheque, dated the 30th June 1917, drawn by the first defendant firm in favour of the Bank of India. The cheque was for Rs. 4,000 and was made payable to the second defendant firm, the word " bearer " out of the words " or bearer " on the cheque being scored out. The cheque was endorsed in due course by the plaintiffs to other parties and the eventual endorsees thereof were the firm of Nagindas Lalubhai Kazi. On the cheque being presented by them at the Bank of India for payment on the 2nd July, it was returned with a memo. stating that funds were not sufficient and asking for its presentment again. The cheque was returned to the plaintiff, who presented it again on the 4th July, when it was dishonoured by the Bank. The plaintiffs thereupon demanded payment of the amount of the cheque from the defendants and on their refusing and failing to pay filed the present suit. The plaintiff contended that even though the word " bearer " had been struck out, the cheque was a negotiable instrument within the meaning of the Negotiable Instruments Act by reason of custom and usage of merchants and bankers in Bombay.

The first defendant firm contended that the cheque in suit was not a negotiable instrument, the word " bearer " having been struck out. They denied the custom and usage set up and further contended that by reason of the express provisions of the Negotiable Instruments Act the alleged custom or usage, even if

proved, could not render the cheque in suit a negotiable instrument within the meaning of the Act.

Hurgovan Jeychand, one of the partners in the second defendant firm admitted his liability but one Parbhudas Soorchand, who was sued as a partner in the second defendant firm, denied that he was a partner.

Chief and assistant accountants from various Banks in Bombay were called as witnesses to prove the alleged trade usage.

JUDGMENT.

His Lordship, in the course of his judgment after stating the material facts, said that the custom alleged had been spoken to by a number of witnesses of banking experience, and no reasons had been shown as to why their statements should be rejected. No evidence in rebuttal of their statements had been called and it was clear therefore that the usage alleged did exist among merchants, and bankers in Bombay. It was equally clear that the usage of regarding such a cheque, as the cheque in suit, as an "order" cheque exceeded the definition of negotiable instruments given in Section 13 of the Negotiable Instruments Act. That definition would appear to be in accord with the old law as laid down by Tindal C. J. in Plimley *vs.* Westley (5 L. J. C. P. J. 51) and did not contain provisions including, among instruments payable to order, an instrument which had been expressed to be payable to a particular person and which did not contain words prohibiting transfer, a provision which has found a place in the English Bills of Exchange Act, 1882 (Section 8, sub-section 4). It had also been laid down on irrefutable authority that usage would not be allowed to prevail if contrary to positive law. To that effect were the remarks of Cockburn C. J. in Goodwin *vs.* Roberts, L. R. 10 Excheq. p. 357. The substantial question for decision, therefore, was whether the usage here sought to be proved was contrary to the provisions of the Indian Act. It was to be observed from the preamble of the Act that the Act was passed not merely to amend the law but to define it,' in respect of cheques, bills of exchange and promissory notes. It was therefore *prima facie*, an Act intended to lay down the whole law regarding those three classes of instruments. It was further to be observed that the saving clause in section 1 related only to local usages relating to

instruments in an oriental language, such as Hindi, and did not relate to a general usage or custom as Section 1 of the Contract Act did. It was further to be observed that the definition in Section 13 made use of the word "means" and not the word "includes" and was *prima facie* intended to be an exhaustive definition. That was the view of Farran J. in the case of Jetha *vs.* Ramchandra, 16 Bom. 689. It had been suggested that, nevertheless, it would be permissible to enlarge this definition, though not further to restrict it. But it seemed to His Lordship that that would be equally impossible, because, when the definition stated that "negotiable instruments" was to mean a certain thing, it impliedly indicated that the term was not to mean any other thing. It was then urged that it was permissible to hold that other documents were also negotiable instruments, such as had been the case with regard to railway receipts in this court by reason of the provisions of Section 137 of the Transfer of Property Act. But the provisions of that section did not seem to him to be of any authority for enlarging the special definitions of cheques, bills of exchange and promissory notes, which should be regarded as negotiable instruments under the Act. It seemed to him to be merely authority for admitting other documents such as railway receipts to negotiability. It, therefore, seemed to His Lordship, on the whole, that it was not open to him to give legal recognition to the usage proved in this particular case as it would be contrary to the express provisions of the Negotiable Instruments Act. If it should be desired by merchants and bankers that this particular usage should be given effect then their proper course would be to apply for amendment of the Act to bring it into line with the English statute. That, however, would not be a matter for this court but for the legislature. His Lordship on the evidence held that Parbhudas was a partner in the second defendant firm. The suit against the first defendant firm was dismissed with costs. In view of His Lordship's finding that the cheque was not a negotiable instrument, the suit was also dismissed as against the second defendant firm but without costs.

Solicitors for the plaintiff : Jamsetji, Rustomji and Devidas.

Solicitors for the defendants: Hiralal and Co., and Khandwalla and Co.

No. 350-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, 3rd December 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1031/178, dated the 29th November 1918. A reply will follow. —I have, etc.,

A. R. SARKAR,

for Joint Secretary to the Government of India.

APPENDIX H.

STAMP DUTY ON CASH CREDIT AGREEMENTS.

No. 2972 OF 1918.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 26th March 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 2122-105-S, dated 6th December 1915, I am directed to forward a copy of Government Notification No. 1697, dated 19th February 1918, regarding the remission of the stamp duty chargeable under Article 40 of Schedule I to the Indian Stamp Act, II of 1899, on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.—I have, etc.,

A. F. L. BRAYNE,

Under Secretary to Government.

REVENUE DEPARTMENT.

BOMBAY CASTLE, 19th February 1918.

No. 1697.—The following notification by the Government of India, Finance Department, is republished:—

"SEPARATE REVENUE.—STAMPS.

No. 387-F., dated Delhi, the 14th February 1918.

In exercise of the powers conferred by section 9, clause (*a*), of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the duty chargeable under Article 40 of Schedule I to the said Act on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.

(Signed) H. F. HOWARD,

Secretary to the Government of India."

By order of His Excellency the Right Honourable the Governor in Council.

J. L. RIEU,

Secretary to Government.

APPENDIX I.

CONTROL OF THE WITHDRAWAL OF CAPITAL FROM THE MONEY MARKET BY COMPANIES.

No. 423-G (A).

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

DELHI, the 23rd March 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward herewith a copy of a press communique issued on the 22nd March 1918 on the subject of the

administration of the Act to control the withdrawal of capital from the money market by companies.

2. I am to request that your Chamber will be good enough to nominate with as little delay as possible a representative on the advisory committee in Bombay.—I have, etc.,

A. A. L. PARSONS,

Under Secretary to the Government of India.

Press Communique.

The Bill to control the withdrawal of capital from the money market by companies was passed into law on Friday, the 22nd March, and its provisions therefore have effect from that date. It is notified for general information that any company desiring to register itself as a company, to increase its share capital, issue debentures, or to call up unpaid capital should apply for the requisite license to the Finance Department, Government of India. Such application should be accompanied, in the case of a new company, by a copy of its proposed prospectus, the Memorandum of Association, and in any case by such particulars as the company may desire to put forward in support of its application.

A duplicate copy of the application and of the above papers should be forwarded to the Controller of Currency in all cases, and in the case of companies registered, or to be registered in the Bombay Presidency, a triplicate copy should also be sent to the Accountant General, Bombay. As was explained by the Finance Member in the Imperial Legislative Council in connection with the bill, advisory committees are about to be formed in Calcutta and Bombay. These will be convened, when necessity arises, by the Controller of Currency, Calcutta, or the Accountant General, Bombay, as the case may be, to consider applications made in the Bengal and the Bombay Presidencies. These committees will consist of :—

For Calcutta, the Controller of Currency, a representative nominated by the Bengal Chamber of Commerce, a representative nominated by the Bengal National Chamber, and a nominee of the Local Government.

For Bombay, the Accountant General, Bombay, a representative nominated by the Bombay Chamber of Commerce, a representative of the Indian Merchants' Chamber and Bureau, and a nominee of the Local Government.

It is proposed, for the present at any rate, only to appoint committees for Bengal and Bombay, since, as has been explained by the Finance Member, the bulk of the more important flotations will probably occur in these provinces. The question of extending these arrangements to other large provincial centres will, if necessary, be considered later.

As was further announced by the Finance Member, licenses will be granted as a matter of course in cases in which the capital to be raised by a company either initially or by means of further calls does not exceed Rs. 1 lakh in all during the currency of the Act.

No. 293/95 C OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 3rd April 1918.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Delhi.

SIR,—I am directed to acknowledge receipt of your letter No. 423, dated 23rd ultimo, forwarding a copy of a press communique on the subject of the administration of the Act to control the withdrawal of capital from the money market by Companies. In compliance with your request to nominate a representative of this Chamber on the Advisory Committee in Bombay, I am to state my Committee have nominated the Hon'ble Mr. Malcolm N. Hogg.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1744-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SIMLA, the 29th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—Referring to the correspondence ending with your letter No. 293-95 of the 3rd April 1918, I am directed to request that your Chamber will be good enough to nominate, with as little delay as possible, a representative on the Advisory Committee dealing in Bombay with applications for licenses under the Indian Companies Restriction Act in place of the Honourable Mr. Hogg, who has resigned his seat on the Committee.—I have, etc.,

A. A. L. PARSONS,

Under Secretary to the Government of India.

No. 978/169/I. OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 14th November 1918

A. A. L. PARSONS, ESQ., I.C.S.,

Under Secretary to the Government of India,

Finance Department,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 1744-A, dated 29th ultimo, and to state in reply that my Committee desire to nominate the Hon'ble Mr. S. J. Gillum as the Chamber's representative on the Advisory Committee dealing in Bombay with applications for licenses under the Indian Companies Restriction Act, in place of the Hon'ble Mr. Malcolm N. Hogg who has resigned his seat on that Committee.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX J.

EXPORT OF PEARLS.

No. 738/114/P of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 17th August 1917.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to draw your attention to the fact that rumours are very prevalent in Bombay to the effect that, subsequent to the prohibition of the export of pearls, Messrs. Rosenthal et Freres were specially permitted to export a quantity of these goods. My Committee are of opinion that it is very undesirable that such a rumour, if incorrect, should be allowed freely to circulate uncontradicted and they will be pleased if the Government of India will kindly inform them whether there is any truth in the report.

2. I am also to inform you that a member of this Chamber recently received a cable from London to the effect that it is there reported that pearls from India are reaching the Paris market *via* the Persian Gulf. My Committee would also like to be informed whether the Government of India have any information on this point and, if not, it is hoped that enquiries will be instituted. My Committee feel that if a prohibition be necessary, it is desirable that it should be enforced with uniformity and that there should be no opportunities for evasion.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 9369.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 7th September 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 738/114, dated the 17th August 1918, I am directed to state that permission has not been

accorded to Messrs. Rosenthal et Freres or to any other firm to export their stocks of pearls.

2. As regards the 2nd paragraph of your letter, I am to say that certain information regarding exports of pearls to Paris and other places *viâ* the Persian Gulf and Ceylon has reached the Government of India and that the matter is at present engaging their attention.—I have, etc.,

A. M. GREEN,

Offg: Under Secretary to the Government of India.

No. 9825.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 17th September 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to address you on the subject of your letter No. 738/114, dated the 17th August 1918, and to express regret that the first paragraph of my reply thereto was incorrectly worded. It would have been correct to say that permission had not been accorded to Messrs. Rosenthal et Fréres or to any other *foreign* firm to export their stocks of pearls; but, as a matter of fact, licenses have been granted in four special cases since the prohibition on the export of pearls was first imposed. A statement explaining the particulars of these cases is enclosed for the information of your Committee. It will be observed that three of the cases related to re-export of pearls which had been brought into India from Ceylon and America, but owing to special circumstances could not be sold and had to be re-exported. The fourth case related to jewellery exported for sale for charitable purposes as part of a deceased person's estate.—I have, etc.,

A. M. GREEN,

Offg: Under Secretary to the Government of India.

Statement showing particulars in respect of the grant of special permission to export pearls from India since the 16th March 1918, the date on which the embargo was imposed.

Particulars.	Consignor.	Consignees.	Destination.	Special grounds for grant of concession.
(1) 600 tolas valued at Rs. 10,000 approximately. (Broken and shapeless pieces intended for medicinal use).	Mr. F. P. Talati, Bombay.	Not known ...	Hongkong ...	Sanctioned as a special case as the pearls in question had originally come from Hongkong whence they were shipped to India prior to date of the prohibition. The case was thus merely one of reshipment.
(2) Unset pearls valued at over Rs. 50,000.	Mr. N. D. H. Abdool Gaffoor, Colombo.	Self	Colombo ...	Mr. Gaffoor came to India in February last and had posted the pearls in advance of his departure from Ceylon. The pearls reached Bombay on 23rd February 1918, but having been delayed in transit Mr. Gaffoor had to return to Ceylon without being able to dispose of them at Bombay as he had intended to do, and left instructions with his Agents to send them back to him at Colombo. On his return to Ceylon Mr. Gaffoor applied for permission to re-export the pearls and sanction was accorded in view of the circumstances set forth above.
(3) (*a*) 34938 carats barroque very rough and unfinished pearls valued at £350. (*b*) 20 ozs. barroque very rough and unfinished pearls valued at £200.	Messrs. David Sassoon & Company, Ltd., Bombay. Do. ...	(*a*) Mr. Israel Pinchasoff. (*b*) Mr. S. Barouch ...	New York ...	The pearls were sent to Messrs. David Sassoon's for sale, but the firm having failed to dispose of them wished to return them under instructions from the owners in New York who are the consignees. Sanction was accorded subject to the Collector of Customs being satisfied that they were *bona fide* cases of re-shipment.
(4) 3 pearl scarf pins, 3 pearl studs, 1 pearl button, valued at £1,000.	Messrs. E. D Sassoon & Company, Bombay.	Firm's London House	London ...	Sanctioned as the articles represented items of jewellery which were intended for sale, the sale proceeds to be devoted to charity in accordance with the will of the late Sir Jacob Sassoon.

APPENDIX K.

INDUSTRIAL COMPULSION BILL.

No. 1045 OF 1918.

WAR PURPOSES DEPARTMENT.

BOMBAY, 25th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward a copy of the papers specified in the margin and to request that you will favour Government with the opinion of Chamber on the provisions of the Bill. I am further to request that your reply may be submitted so as to reach this office by the 10th December 1918 at the latest.—I have, etc.,

A Bill to provide that certain persons liable to Military Service under the Indian Defence Force Act, 1917, should be liable to perform war work, with Statement of Objects and Reasons.

A. M. REITH,
for Chief Secretary to Government.

A
BILL
TO

Provide that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work.

WHEREAS it is expedient to provide that certain persons deemed to be enrolled for military service, under the Indian Defence Force Act, 1917, may be called upon to perform war work; It is hereby enacted as follows:— III of 1917.

Short title and duration.

1. (*1*) This Act may be called the Industrial Compulsion Act, 191 .

(*2*) It shall remain in force during the continuance of the War and for a period of six months thereafter.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"industrial worker" means any member of the Indian Defence Force who has been called upon to perform war work in accordance with the provisions of this Act;

"Government control" means any form of Government control by which an industrial concern is controlled in respect of outturn and profits;

III of 1917.

"member of the Indian Defence Force" means any person deemed to be enrolled for general or local military service under section 3 or 4, as the case may be, of the Indian Defence Force Act, 1917, whether such person is, or is not the holder of a certificate of exemption granted under that Act;

"prescribed" means prescribed by rules made under this Act;

III of 1917.

"selection committee" means any authority constituted under the Indian Defence Force Act, 1917, for the purpose of assisting in the selection of persons to be called out for general military service under that Act; and

"war work" means work in connection with the prosecution of the present war which—

(*a*) requires special technical knowledge and training, and

(*b*) is work in an industrial concern carried on by Government or under Government control.

Liability to perform war work.

3. Subject to the provisions of this Act, every member of the Indian Defence Force who has been trained for any industrial work and has special technical knowledge thereof shall be liable to be called upon to perform war work.

Selection of persons to perform war work.

4. (*1*) If the prescribed authority is of opinion that—

(*a*) it is necessary in the public interest to call upon industrial workers and

(*b*) persons subject to the liability imposed by section 3 are resident in any area for which a selection committee has been or may hereafter be constituted,

such authority may, by order in writing, require the selection committee of that area to select such number of such persons for such war work as it may specify in the requisition.

(*2*) When any requisition is made under sub-section (*1*), the prescribed authority shall at the same time furnish the selection committee with all available information necessary to enable it to carry out its duties under this section.

(*3*) The selection committee shall as far as may be, comply with any requisition under sub-section (1), and shall report the names of the persons selected by it to the prescribed authority, and shall indicate on what class of war work such persons should be employed.

Duty of a member of the Indian Defence Force to appear before and answer questions of selection committee.

(5) Every member of the Indian Defence Force shall, if so called upon by notice in writing, attend the selection committee at such time and place as may be specified in the notice, and shall be legally bound to answer any question relating to himself or his employment which may be put to him by the selection committee for the purposes of this Act, and the selection committee when exercising its powers under this Act shall be deemed to be a public servant within the meaning of the Indian Penal Code.

Industrial workers.

6. The prescribed authority may serve on any person whose name has been reported by the selection committee in accordance with the provisions of section 4 (*3*), a notice in writing calling upon him to perform any war work of the nature indicated by the selection committee in respect of such person, and the service of the notice shall constitute such person an industrial worker. XLV of 1860.

Persons employed on war work at the commencement of the Act.

7. Every member of the Indian Defence Force who at the commencement of this Act is employed on war work shall continue in his employment unless he receives the permission of the prescribed authority

to leave the same and, until he receives such permission, shall be deemed to be an industrial worker.

Liabilities of industrial workers.

8. Every industrial worker shall be subject to the following liabilities, namely :—

(*a*) If he is a person deemed to be enrolled for general military service under section 3 of the Indian Defence Force Act, 1917, he shall be liable to perform war work in any part of India, and shall be deemed to have been called out for general military service under the Indian Defence Force Act, 1917, and the Army Act, and any orders, rules or regulations made thereunder or under the Indian Defence Force Act, 1917, shall apply to him accordingly with such modifications or restrictions as may be prescribed.

III of 1917.

III of 1917.

(*b*) If he is a person deemed to be enrolled for local military service, under section 4 of the Indian Defence Force Act, 1917, he shall he liable to perform war work in the local area prescribed in pursuance of the proviso to section 7 of the said Act, and shall be deemed to have been called out for the purposes of actual military duty within the meaning of the said Act, and shall be liable to such further obligations as may be prescribed.

III of 1917.

Decision of disputes as to what is war work.

9. If any question arises whether any work is war work within the meaning of this Act, a certificate signed by a Secretary to the Government of India shall be conclusive on the point.

Remuneration for industrial workers.

10. Every industrial worker shall receive such reasonable remuneration as the Governor General in Council may by general or special order in writing determine :

Provided that, in determining the rate of remuneration, the Governor General in Council shall have regard to the character and nature of the war work which the industrial worker has been called upon to perform.

Exemption of industrial workers from military service.

11. No industrial worker shall, as long as he is engaged on war work, be required to perform any kind of military service.

Power to make rules.

12. (*1*) The Governor General in Council may make rules for carrying into effect the provisions of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, rules under this section may provide for—

(*a*) the manner and form in which any order or notice under this Act shall be given or served,

(*b*) the procedure to be followed by selection committees in performing their duties under this Act, and

(c) any other matter which by this Act has to be prescribed.

(*3*) All rules made under this Act shall be published in the *Gazette of India*, and on such publication shall have effect as if enacted in this Act.

STATEMENT OF OBJECTS AND REASONS.

Certain industries of national importance, which are essential to the maintenance of the forces in the field, are steadily expanding on a large scale, necessitating the employment of men with special technical knowledge and training on a scale commensurate with such expansion. It is becoming increasingly difficult to obtain the services of specialists from the United Kingdom, and it is proposed to utilise to the fullest extent the services of those who are in India. The Bill is designed to give effect to this proposal.

Briefly, the Bill provides for taking power by an order in writing to require any member of the European portion of the Indian Defence Force, whether in possession of an exemption certificate or not, to take up or continue any employment in any industry declared to be of national importance by the Governor General in Council. Persons in respect of whom such an order has been made will be deemed to have been called out for general military service, or to have been called upon to perform actual military duty, as the case may be, according as they belong to the general military service or local military service class.

It is not intended to exercise this power, except for the purposes of Government service and industrial concerns under Government control. It is proposed to make provision for the payment of reasonable salaries to persons employed on technical work, and to utilise the services of the Selection Committees formed under the Indian Defence Force Act for advising Government as regards individual cases.

C. C. MONRO, General,
Commander-in-Chief in India.

SIMLA,
The 23rd September 1918.

No. 981/162/1 OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 14th November 1918.

THE HON'BLE MR. P. R. CADELL, C.I.E., I.C.S.,
CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY,
WAR PURPOSES DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 1045, dated 25th ultimo, forwarding a copy of a Bill to provide that certain persons liable to Military Service, under the Indian Defence Force Act, 1917, should be liable to perform war work, with Statement of Objects and Reasons, and requesting the opinion of this Chamber on the provisions of the said Bill.

2. In reply I am to state that in the opinion of my Committee this Bill is likely to prove a very unpopular measure and that there is little likelihood of its working smoothly. In view, however, of the changed circumstances since this Bill was drafted, my Committee will be very much obliged if Government will inform them whether they now intend to proceed with the Bill. In the meantime my Committee desire to withhold further criticism.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

GOVERNMENT PRESS COMMUNIQUE,
dated 12th December 1918.

During the last session of the Imperial Legislative Council a Bill was introduced by H. E. the Commander-in-Chief to provide that certain persons liable to military service under the Indian Defence Force Act, 1917, should be liable to perform war work. The Bill was referred in the first instance to Local Governments and Administrations for an expression of opinion with a view to its consideration in the Council during the coming session. In view, however, of the altered conditions consequent on the cessation of hostilities, it has now been decided that the Bill shall not be proceeded with. In this connection it has been decided also to cancel Rule 24 B of the Defence of India Rules, which required a member of the Indian Defence Force to obtain the permission of Government before relinquishing war work.

APPENDIX L.

EUROPEAN "MAN-POWER" IN INDIA.

No. 24/F/I.

GOVERNMENT OF BOMBAY WAR PURPOSES BOARD.

EUROPEAN AND ANGLO-INDIAN RECRUITMENT COMMITTEE.

Temporary Address:
c/o THE CHAMBER OF COMMERCE,
GRAHAM'S BUILDINGS,
BOMBAY, 10th July 1918.

GENTLEMEN,—This Committee was appointed at the recent Bombay War Conference as a Sub-Committee of the War Purposes Board of the Government of Bombay.

The following extracts from a letter, dated 1st June, from the Army Department of the Government of India will explain the present views of Government as to the way in which the non-official European community in India can best assist in the prosecution of the war:—

"It is the intention of the Government of India to make a very large increase in the strength of the Indian Army

during the coming year, and it is on the subject of the closely connected problem of obtaining additional numbers of British Officers and subordinates, proportionate to the increase contemplated in the Indian ranks, that I am now especially to address you. The Government of India believe that, apart from the Imperial and Provincial Services which have already contributed so largely to the increase in the Indian Army Reserve of Officers, there are still many Europeans of military age in India employed in commercial firms, and other business concerns, or earning their living as journalists, brokers, lawyers, etc., occupations which cannot be classed as essential war industries; many gentlemen of these classes would be suitable for service as officers or subordinates in either the combatant or the non-combatant branches of the Indian Army. At the present time the development of man-power is the paramount consideration, and commercial interests, not directly and immediately essential for the prosecution of the war, may be regarded as of secondary importance."

"It is difficult to give a complete list of occupations, industries or trades which can be considered non-essential for the prosecution of the war, and the question must, in a large measure, be left to the decision of the local Committees. The Government of India are, however, of opinion that the number of Europeans of military age employed as actors, musicians, shop assistants, hair dressers, etc , or engaged in trade as tailors, drapers, furniture makers, jewellers, photographers, booksellers, music sellers, art dealers, carpet dealers, and many other occupations of the same nature, could be reduced without difficulty and their places taken by women to a larger extent than is the case at present. A further question for consideration will be whether "one man" firms can be regarded as essential at the present time and whether firms of this nature could not either be closed down altogether or combined with others."

It will be observed that the European community is asked to make a voluntary but vigorous comb-out and to apply a rather more stringent test than has hitherto been applied to the retention of men in their civil avocations. As a first step this Committee has been asked by Government to ascertain the number of Europeans over 18 and under 41 years of age in civil occupations in this Presidency and to divide them roughly into 4 classes :

(1) Men immediately available,
(2) Men available but with considerable inconvenience,
(3) Men available in case of extreme urgency,
(4) Men not available.

The census of men is obtained from the various Indian Defence Force units and the Registration authorities, but the Committee is anxious to secure the co-operation of employers in making the classification.

We do not overlook the fact that the large majority of Europeans holding responsible positions in civil employ are of definite value to trade and from an economic point of view. In sending the results of our enquiries to Government we propose to call attention to this fact and to urge that such men, although placed in categories (1) and (2), may only be called up as and when they are really required and may, if possible, be noted for early release on the conclusion of the war.

We have therefore to request that you will be so good as to fill in and return to us at a very early date one of the enclosed forms; the second is sent for your own use. We have also to request that in filling it in, you will bear in mind the above extracts from the Government of India's letter.

I have the honour to be,
Sir,
Your most obedient servant,

GOVERNMENT OF BOMBAY WAR PURPOSES BOARD.
EUROPEAN AND ANGLO-INDIAN RECRUITMENT COMMITTEE,
C. N. MOBERLY, MAJOR,
Secretary.

No. 703/122/R OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 8th August 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,
ARMY DEPARTMENT, Simla.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to address you in connection with the circular letter regarding the European man-power proposals dated 1st June last which was issued by your Department to Provincial Governments and a copy of which appeared in the press.

2. Extracts from the abovementioned letter were quoted in a recent circular issued by the European and Anglo-Indian Recruitment Committee of the Government of Bombay War Purposes Board to employers and as a direct result thereof it was suggested that my Committee should represent to Government that while the non-official European community is anxious to do its duty to the full in this matter, there are two points to which the special attention of Government should be drawn.

3. The first of these points is that insufficient publicity has been given to what Government are doing in their own services. My Committee have reason to believe that there is an impression in some quarters that Government have not made a sufficiently vigorous effort to release men from the various services. In this connection two criticisms are not infrequently made. One is that the rules as to retirement at certain ages are apparently being strictly enforced and that men who have reached the specified ages are compelled to retire, though in many cases they are perfectly fit to continue at their posts; if the rigid enforcement of the retirement rules were temporarily relaxed and those older men who were fit and willing to continue work retained, other younger men, it is argued, could be released for military service. The other criticism is that Government servants appear to be still able to leave India on long periods of leave, from which it is inferred that the staffs of the various services have not been reduced as much as they might be. Criticisms such as these, if frequently made, and they are frequently made, undoubtedly have an unfortunate effect and my Committee are of opinion that every

possible effort should be made to convince individual members of the public that Government are setting a good example in this matter. If possible, figures should be widely published.

4. The second point is the very widespread impression which undoubtedly exists that there is great waste of man-power in the many Military Offices throughout India and in Mesopotamia. Not only is it generally believed that these offices without any exception are over-staffed, but it is also believed, and what is before our eyes in Bombay tends to confirm this belief, at any rate as regards Bombay, that these Offices are over-staffed with men of active military age and of good health. My Committee respectfully submit that if there be any foundation for this impression the matter deserves the urgent attention of Government and that if there be no such foundation every effort should be made to remove the impression.

5. In my Committee's opinion the staffs of the various non-combatant Military Departments should very largely consist of men who are for one reason or another unfit for active service, special preference being given to those who have been wounded or otherwise incapacitated on active service. Indeed, it was believed that this was also the avowed policy of the Military authorities themselves, but my Committee regret that the continued employment of the apparently fit and healthy affords strong presumptive evidence that the intention to carry this policy into effect has still to materialise.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1945 R. of 1918.

WAR PURPOSES DEPARTMENT,
BOMBAY, 15th November 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of your Chamber the accompanying copy of a Press note issued by the Government of Bombay.—I have, etc.,

A. M. REITH,
for Chief Secretary to Government.

PRESS NOTE.

The following table shows the numbers of Gazetted European officers belonging to Civil Departments under the Government of Bombay who have been placed on duty connected with the war, either holding a direct Military Commission, or in a civilian capacity connected with war work :—

Service or Department.	Number of officers holding direct Military Commissions.	Number of officers lent for War Service in a civilian capacity.	Killed or died on service.
Indian Civil Service	34	13	2
Police Department	15	....	....
Public Works Department	25	5	3
Bombay Political Department ..	12	3	1
Forest Service	8	3	1
Educational Department	12	1	....
Salt and Excise Department ..	6	....	1
Other Departments	5	....	....
	117	25	8

The above figures do not include officers of the Medical and Sanitary Services of whom a very large number were recalled to military duty. Nor do they include the non-Gazetted officers, of whom a considerable number, especially of the Police, Excise, Salt and Customs Departments, joined the combatant ranks.

These numbers constitute a high percentage of the European officers, and were the utmost that could be spared without serious loss of efficiency, while in many cases the departure of officers on service meant increased work to those remaining, in addition to the special duties entailed in many offices by the war.

APPENDIX M.

GERMAN PRISONERS OF WAR.

No. 1025/173 of 1918.

THE CHAMBER OF COMMERCE,

BOMBAY, 28th November 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Delhi.

SIR,—I am directed to draw the attention of the Government of India to a Reuter's telegram which was published in the press on the 20th instant, announcing that Sir George Cave stated in the House of Lords that all interned Germans would be repatriated. This telegram further stated that the Government would introduce a Bill empowering it to exclude foreigners in peace time as in war time and to differentiate between the nationals of the different countries. Sir George Cave is also reported to have said that he thought no German should be allowed to land on British Shores.

2. I am also to draw attention to this Chamber's recommendations under this head in regard to the papers which were submitted to my Committee in connection with "Trade after the war." My Committee then stated that "In view of the impossibility of knowing when or how peace will be concluded, it is desirable as a temporary precaution, that for a period of not less than 12 months after the termination of hostilities, an absolute interregnum should be established during which—

(*a*) No enemy subject, including enemy subjects now interned, should, except for purposes of State and under special license, be allowed to enter or remain within the limits of the Indian Empire.

(*b*) No enemy shipping whatsoever should be allowed to enter Indian ports."

3. My Committee's reason for referring to this matter at this stage is that a rumour has reached them to the effect that the commercial section of the German prisoners of war at Ahmednagar are about to petition His Excellency the Viceroy regarding their release and praying to be allowed to remain in India and to continue their businesses. My Committee respectfully submit that similar action should be taken in India as is apparently contemplated in England and that all Germans in India should be repatriated as soon as possible without being allowed to break from their present confinement.

4. I am to express a hope that this question will receive from the Government of India the close attention which its urgency and great importance warrants.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX N.

ENGINEERING STANDARDS COMMITTEE.

No. M.—7199 of 1918.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, 22nd July 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of a circular letter, dated 22nd February 1918, from the Government of India, Public Works Department, together with its enclosures, on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India and to request that you will kindly obtain and forward to Government as soon as possible the views of the Bombay Chamber of Commerce on these proposals, and as to the composition of a Committee for India.—Yours faithfully,

W. N. CARTLAND,
Under Secretary to Government.

INDIA OFFICE,
LONDON, 2nd March 1917.

PUBLIC WORKS.

No. 8.

TO HIS EXCELLENCY THE RIGHT HONOURABLE
THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,—I forward herewith, for the consideration of your Excellency's Government, a copy of a letter, dated 7th December 1916, with enclosures, from the Engineering Standards Committee explaining certain proposals for extending the adoption of British standards in India and elsewhere. Work done by the Committee was the subject of Mr. Morley's Despatch, dated 12th January 1906, No. 1 (Railway), and of earlier correspondence between the Secretary of State and the Government of India. I shall be glad to be furnished with your views on the present proposals, particularly in regard to the suggested formation of a permanent Committee in India, and to receive any recommendations your Government may wish to make with reference to the Committee's request for financial support.—I have, etc.,

AUSTEN CHAMBERLAIN.

ENCLOSURE.

ENGINEERING STANDARDS COMMITTEE TO INDIA OFFICE,
28, VICTORIA STREET, S. W.,
7th December 1916.

The UNDER SECRETARY OF STATE FOR INDIA.

SIR,—I have been instructed to communicate with you and request that you will be so kind as to bring to the notice of the Secretary of State for India in Council the possibility of the formation of a Local Committee in India to influence the adoption of British Standards throughout that country, and at the same time to be in direct communication with the Engineering Standards Committee in London and act in an advisory capacity to them.

I have the honour to forward you herewith a copy of C. L. 3189, the appeal which is being issued to the supporters of the Committee from which may be gathered the scope of the proposed enlargement of the Committee's activities.

In order that the information laid before the Secretary of State in Council may be as complete as possible, and to avoid delay, the Memorandum which will be forwarded to the Board of Trade officially, as soon as Mr. Harwood, in whose hands it is at present unofficially, returns it with his comments, is enclosed in draft form.

It will be noticed in this letter (C. L. 3194) that in an estimate for the maintenance of the twelve Local Committees which it is hoped to form with the assistance of the Foreign Office, the India Office, and the Colonial Office, a sum of £ 300—£ 500 per annum for each Local Committee has been included. This figure has been arrived at on the assumption that each Local Committee may have to make its own arrangements as to office accommodation, etc., whereas, should the Local Committee be housed at the British Consulate, or in a Government office, the estimate would naturally be materially modified.

The Foreign Office has expressed its approval of the scheme outlined and is willing to give the assistance of the Consular Officers in the foreign cities in connection with the proposed Local Committees.

In so far as India is concerned, the country is so large and the interests so varied, that the Engineering Standards Committee having no special knowledge of the prevailing conditions, would prefer to be guided entirely by the India Office, as to the procedure to be adopted in regard to the proposed establishment and proper maintenance of such a permanent Committee representative as far as possible of the engineering interests of the whole of British India.

The wider scope of the Committee's activities will entail a heavy financial burden, but there is reason to hope that the funds necessary for carrying out the work entailed in the Committee's proposals will eventually be forthcoming. Already a number of promises of £ 500 each have been received before the issue of the Appeal and this augurs well for its success.

At the same time, the proposed reduction in the selling price of the Committee's Reports, advantageous as it may be to the industry, will entail serious loss to the Committee's revenue. It is much hoped therefore, that the Secretary of State for India in Council, who has so liberally aided the work of the Committee in the past, will give favourable consideration to the question of this support by becoming an annual subscriber to the Committee's funds.

There is no doubt that the formation of a Local Committee in India, as now proposed, will tend to re-act beneficially on the engineering trade of the country, and for this reason, if no other, the scheme outlined merits the generous support of the India Office. It should be mentioned that amongst the promises of support already received, the Institution of Civil Engineers at their Council meeting recently voted a sum of £500 to the Committee's funds for the purposes outlined. I am desired to ask whether the Secretary of State for India in Council would consent to aid the Engineering Standards Committee in this direction also, in addition to an annual grant, so as to assist the Committee to obtain the ten immediate promises of £500 each and thus fulfil the conditions of two of the prospective donors, *viz.*, Lord Cowdray and Sir Alfred Yarrow.

I am instructed to add that, should it be so desired, Sir John Wolfe Barry would be happy to call and explain matters in detail and answer any further questions.—I have, etc.,

C. LE MAISTRE,
Secretary.

ANNEX 1.

ENGINEERING STANDARDS COMMITTEE.

28, VICTORIA STREET, S. W.,
December 1916.

DEAR SIR,—For some time past the Engineering Standards Committee has had under consideration the important questions of—

(1) The translation of the British Standard Specifications into French, Spanish and Russian, with the appropriate equivalent measurements in use in those countries.

(2) The establishment of a permanent Local Committee of British engineers under the chairmanship of the British Consul or other Government representative, in some twelve foreign and British overseas countries, to influence the adoption of British Standards and at the same time to be in direct communication with the Engineering Standards Committee in London and act in an advisory capacity to them.

(3) A reduction in the selling price at which the British Standard specifications are issued to the public.

It is considered that the translation of the specifications and their wide dissemination in the British Dominions and in foreign countries will undoubtedly tend to increase British trade in those countries. This will particularly be the case if the specifications are distributed at a nominal cost through the agency of a permanent committee immediately in touch with local conditions, and such Local Committee, will assuredly prove of material assistance to the Consuls in furthering British trade.

It seems clear that after the War there is certain to be considerable international competition for the engineering trade of Belgium, Spain, the Argentine, Brazil and the other South American Republics, and anything tending to improve the position of the British manufacturer in so far as those countries are concerned ought to be undertaken forthwith.

It has been ascertained that the American Government has undertaken to translate and print in Spanish the numerous specifications of the American Society for Testing Materials, hitherto the largest standardizing body in America ; these specifications are to be made widely available to purchasers by the translations being distributed through the American Consuls at a very cheap rate. It is also known that the specifications governing the purchase of electrical machinery, which are to be translated into French and Spanish, will be treated in a similar manner.

It will therefore be seen that the American manufacturers have already taken steps to carry out a scheme similar to that under the consideration of the British Engineering Standards Committee, and this is an additional reason for the work being taken in hand

in this country as soon as possible. It is certain also that the competition with Germany will be very severe.

It is estimated that the cost of translating into French and Spanish and printing, in convenient form, of 1,000 copies of each of the British Standard specifications which refer to materials dealt with by the export trade will require a sum of about £8,000 and it is considered that a further £1,500 a year will be necessary to replace the loss of income due to the issuing of all the specifications at a reduced charge. To deal with translations into Russian will cost approximately an additional £6,000. It is also estimated that the establishment and maintenance of twelve Local Committees, working on the same basis as the Engineering Standards Committee in regard to their membership, will require in each case a sum of between £300 and £500 annually.

The foreign office has expressed its approval of the scheme outlined, and is willing to give the assistance of the Consular Officers in the foreign cities in connection with the proposed Local Committees.

The Board of Trade is being approached in regard to the provision of the funds for carrying out the proposed extensions of the work, as it is through this Department that His Majesty's Government has supported the Committee in the past.

The total expenditure of the Engineering Standards Committee since its formation in 1901 to 31st March of this year has been approximately £51,000 an average of about £3,400 per annum.

The first Government contribution was in the year 1903-04 and amounted to £3,000. This financial support was subsequently extended over the years 1904-05-06 by a grant-in-aid equal to the amount contributed by the supporting institutions, manufacturers and others, and was continued on a smaller scale down to 1916, equal to one-third of the subscriptions received from the industry in each year, with a maximum of £500. A further grant limited to £500 on the same conditions is being continued for the three years ending March 1919. The contributions received since the inception of the work in 1901 are—

From H. M. Treasury .. £10,397 on an average of about £694 per annum.

From the Indian Government.	£1,800	on an average of about £120 per annum.
From the Engineering profession and industry by direct contributions neglecting the very large amount of time and expenses devoted gratuitously by members of the Committee to the work	£ 20,000	on an average of about £1,334 per annum.

This gives an average of about £2,150 per annum as the total direct contributions received, the balance of the Committee's expenditure having been made up from the sales of its publications. The Committee has no working capital, and the annual expenses are barely covered by the above sources of revenue.

The Advisory Council for Scientific and Industrial Research (Sir William McCormick, Chairman), which has recently been constituted, has been approached; Sir John Wolfe Barry, K.C.B., the Chairman of the Engineering Standards Committee, has also had interviews with the Board of Trade Departmental Committee on Engineering Industries (Sir Clarendon Hyde, Chairman), and, at their invitation, has explained to them the above circumstances. He has also taken some further steps in connection with other Government Departments and the India Office.

A copy of the official letter received from Sir Clarendon Hyde's Committee endorsing the importance of the action proposed is appended.

Although the present proposals of the Engineering Standards Committee have been very favourably received in every quarter, and although it has been generally acknowledged that this important work should be carried out with the least possible delay, it has not, as yet, been possible to obtain any definite promise of Government financial support for the proposals. At the same time the Engineering Standards Committee is not without hope that a Government grant-in-aid may be allocated for this purpose.

It may, however, be some time before this matter is definitely settled and in view of the great importance of instituting the work at an early date the Committee is most desirous of putting in hand at once the translation and printing in Spanish and French of the more important British Standards Specifications. The Russian translations will be dealt with separately, and there is some reason to hope that the co-operation of the Russian Government in the work may be secured.

The generous manner in which the work has been supported in the past by British manufacturers and engineers, both as regards time and money, encourages the Committee to appeal to them now for promises to join a Guarantee Fund for the proposed new departure. This fund will be called up as, and when, required to supplement the amount which may be contributed by His Majesty's Government. This course will enable the Committee to commence forthwith the carrying out of the above mentioned urgent work within the limit of their financial resources.

For all the above reasons the Committee ventures confidently to hope that manufacturers, Engineers and public companies will give immediate promises to join the Guarantee Fund with a substantial subscription, for which purpose a slip is enclosed. They feel sure that all will agree as to the benefits which are bound to accrue to British trade abroad and to the country at large, through the wider scope of action now proposed in the Committee's activities.—Yours faithfully,

J. WOLFE BARRY, Chairman.
MAURICE FITZMAURICE, Vice Chairman.
C. LE MAISTRE, Secretary.

ENCLOSURE IN ABOVE.

Copy of a letter from the Secretary of the Board of Trade Departmental Committee on Engineering Industries.

Board of Trade,
ENGINEERING INDUSTRIES COMMITTEE,
6, WHITEHALL GARDENS,
S. W., 1st December 1916.

SIR JOHN WOLFE BARRY, K. C. B., F. R. S.

DEAR SIR,—With reference to your recent interview with my

Committee regarding the intention of the Engineering Standards Committee to translate all British Standards into French, Spanish and Russian, both as to language and the equivalents of English figures, I am requested to advise you that the Engineering Industries Committee is strongly of the opinion that the importance of this work to the Engineering Industry is such that it should be undertaken as early as possible, and further that your proposal to establish in a number of foreign countries and British Dominions overseas permanent local Committees of British Engineers to influence the adoption of British Standards in those countries and working in conjunction with the Committee in London is eminently desirable in the interests of British manufacturers.—I am etc.,

A. F. ILSLEY.

ANNEX 2.

F. T. C. L. 3239.

ENGINEERING STANDARDS COMMITTEE.

Memorandum to the Board of Trade on the work of the Engineering Standards Committee and the proposed extension of its activities.

The main Committee, with its 64 sectional and Sub-Committees now including well over 500 members, has been actively engaged in the standardization of engineering materials since its formation in 1901, the total expenditure up to 31st March 1916 being roughly £ 51,000.

Financial Support.

The contributions received since the inception of the work are as follows:—

From His Majesty's Treasury, 1903-16 £10,397 averaging about £694 per annum.

From the Indian Government, £1,800 averaging about £120 per annum.

From the engineering profession and industry by direct contributions, neglecting the very large amount of time and expenses devoted gratuitously by members of the Committee to the work, £ 20,000 averaging about £ 1,334 per annum.

This gives an average of approximately £2,150 per annum as the total direct contribution received, the balance of the Committee's expenditure, amounting to some £1,500 per annum having been made up from the sale of its publications. The Committee has no working capital and the annual expenses are barely covered by the above sources of revenue.

The first contribution from His Majesty's Treasury in the year 1903-04 amounted to £3,000. This financial support was subsequently extended over the years 1904-05 and 1906 by a grant-in-aid equal to the amount contributed by the supporting institutions, manufacturers and others and was continued on a smaller scale down to 1916, equal to one-third of the subscriptions received by the Committee from the industry in each year with a maximum of £500. A further grant, limited to £500 on the same conditions, is being continued for the three years ending March 1919.

Research Work.

In the drawing up of the Engineering Standards, experimental and research investigations have frequently been made in order to establish the underlying principles involved. The investigations have for the greater part being carried under the immediate direction of the National Physical Laboratory at the Laboratory itself or under the Laboratory's supervision, at the maker's works, and the expenditure of the Committee under this heading has amounted to some £3,200. This does not include the cost of a very large amount of experimental investigations carried out by engineers, manufacturers and others to assist the work of standardization and for which no financial charge had been made to the Engineering Standards Committee.

Translations.

In order further to assist British Industry to maintain its foreign markets and create new ones, the Committee has decided to translate into Spanish, French and Russian the British Standards Specifications for engineering materials adding the appropriate equivalent measurements in use in those countries.

This work has now commenced and a considerable number of the specifications are in course of translation into French and Spanish and are in a forward condition, the intention being that practically all the British Standard Specifications shall be translated into Spanish, French and Russian. The Institute of Civil Engineers of France has consented to co-operate with the Committee in order to insure that the French translations shall be as correct as possible, and, with this object in view, have nominated a special Committee of their council to undertake the work of revising and approving the French texts. In the case of the Spanish, the services of the Spanish Royal Naval Commission in London have been secured. As regards the Russian it is hoped that the co-operation of the Russian Government may be secured which would simplify this portion of the work.

The estimated cost of the translation and printing of 1,000 copies of some 65 reports and specifications is approximately £8,000 for the Spanish and French editions, and £6,000 for the Russian, or a total of £14,000. These estimates are based on careful enquiries supplemented by experience already gained.

It has been ascertained that the American Government has undertaken to translate and print in Spanish the numerous specifications of the American Society for testing materials, hitherto the largest standardizing body in America; these specifications are to be made widely available to purchasers by the translations being distributed through the American Consuls at a very cheap rate. It is also known that the specifications governing the purchase of electrical machinery which are to be translated into French and Spanish, will be treated in a similar manner.

It will therefore be seen that the Americans have already taken steps to carry out a scheme similar to that under the consideration of the British Engineering Standards Committee, and this is an additional reason for the work being taken in hand in this country as soon as possible.

It is important, therefore, that the necessary financial support should be forthcoming with the least possible delay, to enable the

Committee to push British engineering standards to the utmost extent and so foster British trade abroad.

The Advisory Council for scientific and industrial research (Sir William McCormick, L.L. D., Chairman) has been approached. Sir John Wolfe Barry, K.C.B., the Chairman of the Engineering Standards Committee, has also had interviews with the Board of Trade Departmental Committee on engineering industries (Sir Clarendon Hyde, Chairman), and at their invitation, has explained to them the above circumstances. He has also taken some further steps in connection with the other Government Departments.

The official letter attached herewith has been received from Sir Clarendon Hyde's Committee endorsing the importance of the action proposed.

Local Committees.

The effect of the widespread distribution of American Standards cannot be ignored as it will educate foreign customers generally and especially those in South America in American methods, and tend to familiarise them with American machinery.

It seems clear that, after the war, international competition in the engineering trades will be very keen in all parts of the world. It is certain that the competition with Germany will be very severe. Anything tending to improve the position of the British manufacturer abroad ought, therefore, to be undertaken forthwith. The Committee, therefore, proposes as a commencement the establishment of permanent Local Committees of British engineers in some 12 of the most important countries overseas, the Committees to be under the Chairmanship of the British Consul in foreign countries and of an official of the Local Government in British possessions. The functions of those Local Committees will be to influence the adoption of British Standards in the countries in question, and, at the same time, to be in direct communication with the Engineering Standards Committee in London and to act in an advisory capacity to them.

The Local Committee will undoubtedly prove of material assistance in furthering British trade.

It is estimated that the establishment and maintenance of 12 such Local Committees working under the same basis as the Engineering Standards Committee in regard to their membership will require in each case a sum of between £300 and £500 annually.

Cost of publications.

The further question as to the price at which the Committee's publications, both English and foreign, should be issued to the public, is being carefully considered. Indeed it is not difficult to see that charging the prices which the Committee is at present forced to do in order to obtain the necessary funds to maintain its activities at their highest efficiency, tends to defeat the very object of British Standards which to be fully effective should be as widely disseminated as possible. To cover the loss which would result from the Committee issuing all its specifications in a similar manner to the Americans (at say 1s. to 2s. 6d. per copy), it is estimated that an additional sum of £ 1,500 per annum would be required, seeing that the revenue at present derived from the sale of its publications, forms an important proportion of the Committee's revenue.

It may be said that the industry which benefits by this work of standardisation, should support the work of the Committee to such an extent as to enable it to issue its Reports to the public at a nominal rate as well as bear a share in the cost of the translations, and in this connection an appeal is being issued to those who have supported the work in the past and has resulted in a satisfactory response, some £6,000 having, so far, been subscribed and promised.

It must not, however, be forgotten that in addition to its financial contribution, which is considerable, the engineering industry not only gives the services of its ablest engineers entirely without charge, which alone represents a very large annual sum, but the firms and individuals also meet the cost of travelling from all parts of the United Kingdom and other expenses incidental to their attendance at the numerous meetings of the Committees and Sub-Committees in London, which meetings during the year immediately preceding the war amounted to nearly a hundred. Many

of these gentlemen come from a distance and this personal expenditure represents some thousands of pounds annually.

To recapitulate, the proposed scheme involves the following estimated amounts :—

	£.
Spanish and French translations, and printing 1,000 copies	8,000
Russian	6,000
Loss through reduction of the selling prices of the publications.. ..	1,500 per annum.
Cost of establishing and maintaining 12 Local Committees, including necessary office accommodation, technical assistance, printing, stationery and postage	£. 3,000 to 5,000 per annum.

J. WOLFE BARRY, Chairman.
MAURICE FITZMAURICE, Vice Chairman.
C. LE MAISTRE, Secretary.

ANNEX 3.

List of Members of the Engineering Standards Main Committee.

SIR JOHN WOLFE BARRY, K. C. B. (Chairman).

2.	Sir Maurice Fitzmaurice, C. M. G. (Vice Chairman)	Nominated by the Institution of Civil Engineers.
3.	Sir Douglas Fox	
4.	Sir William Matthews, K. C. M. G.	
5.	R. Elliot-Cooper, Esq.	
6.	Alexander Ross, Esq.	
7.	Dr. W. C. Unwin	
8.	Mr. H. A. Ivatt	Nominated by the Institution of Mechanical Engineers.
9.	Michael Longridge, Esq.	
10.	Dr. William H. Maw	
11.	G. Ainsworth, Esq.	Nominated by the Iron & Steel Institute.
12.	Dr. Arthur Cooper	
13.	Illtyd Williams, Esq.	

14. Sir Archibald Denny, Bart. .. } Nominated by the
15. Sir W. E. Smith, C. B. .. .. } Institution of Naval
16. Thomas Bell, Esq. .. .. .. } Architects.
17. Col. R. E. B. Crompton, C. B. .. } Nominated by the
18. Mr. J. F. C. Snell .. .. .. } Institution of Elec-
19. C. P. Sparks, Esq. .. .. .. } trical Engineers.
20. The Hon'ble Sir Charles Parsons, K. C. B.
21. Dr. R. T. Glazebrook, C. B.
22. Sir Robert Hadfield.

CIRCULAR No.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS—MISCELLANEOUS.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS, PUBLIC WORKS DEPARTMENT.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY, P. W. D.

THE SECRETARY TO THE GOVERNMENT OF BENGAL, P. W. D.

THE SECRETARY TO THE GOVERNMENT OF THE UNITED PROVINCES OF AGRA & OUDH, P. W. D.

THE SECRETARY TO THE GOVERNMENT OF THE PUNJAB, P. W. D.

THE SECRETARY TO THE GOVERNMENT OF BURMA, P. W. D.

THE SECRETARY TO THE GOVERNMENT OF BIHAR & ORISSA, P. W. D.

THE HON'BLE THE CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.

THE HON'BLE THE CHIEF COMMISSIONER OF ASSAM.

THE HON'BLE THE CHIEF COMMISSIONER AND AGENT TO THE GOVERNOR GENERAL, NORTH-WEST FRONTIER PROVINCE.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, BALUCHISTAN.

THE CHIEF COMMISSIONER OF DELHI.

SIMLA, the 22nd February 1918.

SIR,—I am directed to forward for information copies of a Despatch No. 8-Public Works, dated the 2nd March 1917, from His

Majesty's Secretary of State for India together with its enclosures on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India.

2. The Government of India have given these proposals their careful attention and have informed the Secretary of State that they cordially welcome the suggestion to form a local Committee in this country whose functions will be not only to influence the adoption of British Standards, but also to make suggestions as regards standardization suitable to the Indian climate. In doing so they have pointed out that plant suitable for temperate climates, more especially electrical plant, often requires modification in detail when required for use in India with its extremes of temperature and less efficient working agency. The Government of India understand that so far as its functions lie in the direction of influencing the adoption of British standards in India, the Indian committee when formed, will correspond direct with the Committee at home, but they have informed the Secretary of State that as regards any definite proposals for the standardization of plant and machinery to suit Indian conditions, they considered it desirable that the Indian Committee, or a Sub-Committee of experts nominated by them, should report their recommendations to the Government of India who would after full consideration address the Home Committee through the India Office. They consider this procedure necessary as any change in British Standards to meet the peculiarities of Indian conditions will require to be carefully examined before being communicated to the Home Committee.

3. As regards the *personnel* of the Committee the Government of India have not so far made any specific recommendations, as before doing so they desired to obtain the views of local Governments and of recognised engineering institutions, societies and chambers of commerce in the country. They are inclined to think, however, that there should be one small Central Committee which would examine the standards in each case through the agency of specialised Sub-Committees of experts and that as a first step towards the formation of a Central Committee it might be desirable to convene, at some suitable centre to be selected later, a preliminary meeting,

representative of all the interests concerned. Before proceeding further in the matter, I am directed to request that the Government of India may be favoured with the views of the local Government / your views as to the composition of the Committee and they would also be glad to receive any remarks or suggestions that His Excellency the Governor in / His Honour the Lieutenant &c., / &c., Council / Governor in Council / &c. may desire to make on the proposals. The Government of India would also be glad if the local Government / you, will obtain and forward the opinion of the Madras / &c., &c. Chambers of Commerce and of such recognised Engineering Institutions and societies as there may be in the jurisdiction of the local Government / your jurisdiction which in the opinion of His Excellency the Governor in Council / His Honour the Lieutenant Governor in Council / &c., &c., &c. it may be desirable to consult.

4. With regard to the financial support asked for, the Government of India have intimated to the Secretary of State their willingness to contribute an initial and non-recurring grant of £500 and in addition an annual subscription of the same amount.—I have, etc.,

A. J. R. HOPE,

Deputy Secretary to the Government of India.

No. 730/137/E of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 16th August 1918.

The UNDER SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. M. 7199, dated 22nd ultimo, forwarding a copy of a circular letter, dated 22nd February 1918, from the Government of India and its

enclosures on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India and requesting the views of this Chamber on the said proposals.

2. In reply I am to state my Committee cordially approve the proposed appointment of a local Committee to act in an advisory capacity to the British Committee. It has been suggested by a member of this Chamber that as the British Committee works quite independently of Government control, the wisdom of the suggestion put forward in the latter part of paragraph 2 of the Government of India's circular letter to local Governments and dated 22nd February 1918 is open to some doubt and my Committee therefore submit that the whole subject should be referred to the Bombay Engineering Congress at the next session to be held in November and that a final decision on this point might be deferred until the views of the Congress have been received.

3. As regards the personnel of the Committee, I am to suggest that in the first instance, it should be composed of 3 or 4 nominees of the Indian Engineering Association together with such representatives of Government Departments, *e.g.*, Railways and Public Works Department, as may be considered necessary.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

Bombay Engineering Congress.

Poona, December 20th, 1918.

The Secretary,

Chamber of Commerce,

Bombay.

Sir,—I am directed by the President and Committee of the Bombay Engineering Congress to forward the following resolution, which was passed unanimously at the Annual General Meeting of the Bombay Engineering Congress held in Bombay on December

12th, 1918, for the information of the Bombay Chamber of Commerce.

Resolved—

That this Congress cordially approves the proposed appointment of a Local Committee to co-operate with Government, and with the Engineering Standards Committee, in order to promote the general adoption in India of the British Engineering Standards, and to act, when required, in an advisory capacity as regards Indian conditions as affecting such standards.—I have, etc.,

G. H. THISELTON-DYER,
Honorary Secretary.

APPENDIX O-1.

TARIFF VALUATIONS.

No. 1176-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS DUTIES.

NOTIFICATION.

DELHI, the 28th December 1918.

In exercise of the powers conferred by section 3 of the Indian Tariff Act, 1894 (VIII of 1894), as subsequently amended, and in supersession of Notifications of the Government of India in the Department of Commerce and Industry, No. 1547-D., dated the 15th December 1917 and No. 3920, dated the 25th May 1918, the Governor General in Council is pleased to fix, with effect from the 1st January 1919, for the articles specified in column 2 of the schedule hereto annexed, the tariff values stated in column 4 of the said schedule.

A. H. LEY,
Offg. Secretary to the Government of India.

SCHEDULE II.—IMPORT TARIFF.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—		Rs. a.	
	FISH.			
1	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.
2	FISHMAWS, including singally and sozille, and sharkfins.	.....	*Ad valorem*	7½ per cent.
3	FISH, excluding salted fish (see No. 1).	.....	,,	7½ ,, ,,
	FRUITS AND VEGETABLES.			
4	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—			
	Almonds without shell .	cwt.	150 0	7½ per cent.
	,, in the shell ...	,,	30 0	7½ ,,
	,, (kagazi)—			
	Persian ...	,,	145 0	7½ ,,
	European, including half-hard round almonds ...	,,	54 0	7½ ,,
	Cashew or cajoo kernels.	,,	17 8	7½ ,,
	Cocoanuts, Straits ...	thousand.	80 0	7½ ,,
	,, other ...	,,	45 0	7½ ,,
	,, kernel (khopra).	cwt.	15 0	7½ ,,
	Currants	,,	125 0	7½ ,,
	Dates, dry, in bags ...	,,	10 0	7½ ,,
	,, wet ,, baskets and bundles.	,,	8 0	7½ ,,
	,, wet, in pots, boxes, tins, and crates.	,,	13 0	7½ ,,
	Figs, Persian, dried ...	,,	25 0	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
	FRUITS AND VEGETABLES—*contd.*			
	Garlic	cwt.	7 0	7½ per cent
	Pistachio nuts	,,	80 0	7½ ,,
	Prunes, Bussora (alu-Bokhara).	.....	*Ad valorem*	7½ ,,
	Raisins, black	.....	,,	7½ ,,
	,, kishmish, Persian Gulf.	.....	,,	7½ ,,
	,, Munakka ...	cwt.	32 0	7½ ,,
	,, other sorts ...	.....	*Ad valorem*	7½ ,,
	Walnuts, all descriptions.	.....	,,	7½ ,,
	All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	.....	,,	7½ ,,
	GRAIN, PULSE AND FLOUR.			
5	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 6).	.....	*Ad valorem*	2½ per cent.
6	FLOUR	.....	,,	7½ ,,
	LIQUORS.			Rs. a. p.
7	ALE, Beer, and Porter ..	Imperial gallon or 6 quart bottles.	.....	0 4 6
8	CIDER and other fermented liquors.	,,	.....	0 4 6
9	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
	(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	,,	.....	14 10 0

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs. a.	Rs. a. p.
	LIQUORS—*contd.*			
	(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
				Rs. a. p.
10	PERFUMED SPIRITS ...	Imperial gallon or 6 quart bottles.	.....	18 12 0
11	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	.....	*Ad valorem*	7½ per cent.
				Rs. a. p.
12	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
				Rs. a. p.
13	WINES—			
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	4 6 0
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	,,	.....	1 12 0
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
	PROVISIONS AND OILMAN'S STORES.			
14	VINEGAR, in casks ...	.....	*Ad valorem.*	2½ per cent.
15	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding Vinegar, in casks (see No. 14)—			
	Bacon	.....	*Ad valorem.*	7½ per cent.
	Beef and Pork ...	.....	,,	7½ ,,
	Beche de mer ...	.....	,,	7½ ,,
	Butter...	lb.	2 12	7½ ,,
	Cassava, Tapioca or Sago.	cwt.	18 0	7½ ,,
	Cheese...	.....	*Ad valorem.*	7½ ,,
	China preserves in syrup.	box of six large or twelve small jars.	9 0	7½ ,,
	China preserves, dry, candied.	lb.	0 8	7½ ,,
	Cocum	cwt.	8 8	7½ ,,
	Ghi	,,	100 0	7½ ,,
	Margarine	.....	*Ad valorem.*	7½ ,,
	Vinegar not in casks—			
	Persian	.....	,,	7½ ,,
	Indian	.....	,,	7½ ,,
	All other sorts of provisions, oilman's stores and groceries.	.....	,,	7½ ,,
	SPICES.			
16	SPICES, all sorts—			
	Betelnuts, raw, whole, split or sliced, also red from Goa.	cwt.	13 0	7½ per cent.
	Betelnuts, raw, whole, split or sliced, whole from Straits.	,,	13 0	7½ ,,
	Betelnuts, boiled, split or sliced.	,,	17 0	7½ ,,
	Betelnuts, whole, from Ceylon.	,,	13 0	7½ ,,
	,, raw, split (sun-dried) from Ceylon	,,	30 0	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
	SPICES—*contd.*			
	Betelnuts, all other sorts.	.....	*Ad valorem.*	7½ per cent.
	Chillies, dry	cwt.	20 0	7½ „
	Cloves	„	75 0	7½ „
	„ exhausted ...	„	20 0	7½ „
	„ steme and heads.	„	7 0	7½ „
	„ in seeds, narlavang.	„	20 0	7½ „
	Ginger, dry	„	25 0	7½ „
	Mace	lb.	1 2	7½ „
	Nutmegs	„	0 8	7½ „
	„ in shell ...	„	0 4	7½ „
	Pepper, black ...	cwt.	46 0	7½ „
	„ white ...	„	68 0	7½ „
	All other sorts of spices	.....	*Ad valorem*	7½ „
	SUGAR.			
17	CONFECTIONERY	.....	*Ad valorem.*	7½ per cent.
18	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 17).			
	Sugar, crystallised. beet.	cwt.	20 4	10 „
	Sugar, crystallised, and soft, refined in China.	„	20 4	10 „
	Sugar, crystallised, and soft, from Egypt.	„	15 4	10 „
	All other sorts of Sugar—			
	Sugar, crystallised, and soft, from Java or Japan, 23 Dutch standard and above.	„	15 4	10 „
	Sugar, crystallised, and soft, from Java or Japan, 16 to 22 Dutch standard.	„	13 0	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	1.—Food, Drink and Tobacco—*contd.*		Rs. a.	
	SUGAR—*contd.*			
	Sugar, crystallised, and soft, from Java or Japan, 15 Dutch standard and under.	cwt.	13 0	10 per cent.
	Sugar, crystallised, and soft, from Mauritius, equal to 16 Dutch standard and over.	„	17 0	10 „
	Molasses from Java ...	„	6 0	16 „
	„ „ other countries.	„	6 0	10 „
	Sugar, all other sorts, including saccharine produce of all kinds.	.....	*Ad valorem.*	10 „
	TEA.			
19	TEA—			
	Tea, black	lb.	0 12	7½ per cent.
	„ green	„	0 14	7½ „
	OTHER FOOD AND DRINK.			
20	COFFEE	cwt.	55 0	7½ per cent.
21	HOPS	.....	.....	Free.
22	SALT	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
23	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council,	... ...	.....	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
	OTHER FOOD AND DRINK—*contd.*			
	for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council for use in curing fish in those provinces.			
24	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	7½ per cent.
	TOBACCO			Rs. a.
25	TOBACCO, unmanufactured.	lb.	.....	1 0
26	CIGARS AND CIGARETTES.	.....	*Ad valorem.*	50 per cent.
27	All other sorts of TOBACCO manufactured.	lb.	.....	Rs. a. 1 8
	II.—Raw materials and produce and articles mainly unmanufactured—			
	COAL, ETC.			
28	COAL, COKE AND PATENT FUEL.	ton	.....	0 8

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	GUMS, RESINS AND LAC.			
29	GUMS, RESINS AND LAC, all sorts—			
	Copal	...	*Ad valorem.*	7½ per cent.
	Cutch	...	,,	7½ ,,
	Gambier, block	cwt.	27 8	7½ ,,
	,, cube	,,	39 0	7½ ,,
	,, other sorts ...	...	*Ad valorem.*	7½ ,,
	Gamboge	lb.	2 6	7½ ,,
	Gum Ammoniac ...	cwt.	30 0	7½ ,,
	,, Arabic	,,	30 0	7½ ,,
	,, Bdellium	...	*Ad valorem.*	7½ ,,
	,, Benjamin, ras ...	cwt.	42 0	7½ ,,
	,, ,, cowrie .	,,	80 0	7½ ,,
	,, Bysabol (coarse myrrh).	,,	65 0	7½ ,,
	,, Olibanum or frankincense.	,,	12 0	7½ ,,
	,, Persian (false) ...	,,	13 0	7½ ,,
	Myrrh	,,	65 0	7½ ,,
	Rosin	,,	25 0	7½ ,,
	All other sorts of gums, gum-resins and articles made of gum or gum resin.	...	*Ad valorem.*	7½ ,,
	HIDES AND SKINS, RAW.			
50	HIDES AND SKINS, raw or salted.	...	...	Free.
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
31	IRON OR STEEL, old ...	cwt.	4 0	2½ per cent.
32	METALLIC ORES, all sorts.	...	*Ad valorem.*	7½ ,,
	OILS.			Rs. a. p.
33	PETROLEUM, including also naphtha and the liquids commonly known by the names of	Imperial gallon.	...	0 1 6

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	OILS—*contd.*			
	rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum—			
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes.	...	*Ad valorem.*	7½ per cent.
	Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.	...	*Ad valorem.*	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	OILS—*contd.*			
34	All other sorts of animal, essential, mineral, and vegetable non-essential OILS—			
	Coconut oil	cwt.	26 0	7½ per cent.
	All other sorts of oil ...	...	*Ad valorem.*	7½ ,,
	SEEDS.			
35	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.	...	...	Free.
36	SEEDS, all sorts, excluding oil-seeds specified in No. 35.	...	*Ad valorem.*	7½ per cent.
	TALLOW, STEARINE AND WAX.			
37	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified.	...	*Ad valorem.*	7½ ,,
	TEXTILE MATERIALS.			
38	COTTON, raw	...	...	Free.
39	WOOL, raw...	...	...	,,
40	TEXTILE MATERIALS, the following:—			
	Silk waste and raw silk including cocoons:—			
	Bokhara	lb.	7 8	7½ per cent.
	Floss	...	*Ad valorem.*	7½ ,,
	Raw silk—Yellow Shanghai, including re-reeled.	lb.	6 12	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	TEXTILE MATERIALS —*contd.*			
	Raw silk—Yellow from Indo-China, and places in China, other than Shanghai, including re-reeled.	lb.	6 12	7½ per cent.
	Mathow	,,	4 8	7½ ,,
	Panjam	,,	3 12	7½ ,,
	Persian	,,	5 0	7½ ,,
	Siam	,,	5 0	7½ ,,
	White Shanghai, Thonkoon or Duppion.	,,	4 8	7½ ,,
	White Shanghai, other kinds including re-reeled.	,,	7 0	7½ ,,
	White other kinds of China, including re-reeled	,,	8 8	7½ ,,
	Waste and kachra ...	...	*Ad valorem.*	7½ ,,
	All other sorts, including cocoons.	...	,,	7½ ,,
	Raw Flax, Hemp, Jute and all other unmanufactured textile materials not otherwise specified.	...	,,	7½ ,,
	WOOD AND TIMBER.			
41	FIREWOOD	...	*Ad valorem.*	2½ per cent.
42	WOOD AND TIMBER, all sorts not otherwise specified, including all sorts of ornamental wood.	...	,,	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	MISCELLANEOUS.			
43	CANES AND RATTANS ...	...	*Ad valorem.*	7½ per cent.
44	COWRIES AND SHELLS including Tortoise-shell—			
	Chanks—large shells, for cameos.	...	„	7½ per cent.
	Chanks white, live ...	...	„	7½ „
	„ „ dead ...	...	„	7½ „
	Cowras	...	„	7½ „
	Cowries, bazar, common	cwt.	5 0	7½ „
	„ yellow, superior quality.	„	6 0	7½ „
	„ Maldive	„	7 0	7½ „
	„ Sankhli	„	110 0	7½ „
	Mother-of-pearl, nacre...	„	24 0	7½ „
	Nakhla	„	160 0	7½ „
	Tortoise-shell	lb.	9 0	7½ „
	„ nakh	„	5 0	7½ „
	All other sorts including articles made of shell, not otherwise described.	...	*Ad valorem.*	7½ „
45	IVORY, unmanufactured—			
	Elephants' grinders ...	cwt.	300 0	7½ „
	„ tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over.	„	900 0	7½ „
	Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	„	775 0	7½ „
	Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	„	400 0	7½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	II.—Raw materials and produce and articles mainly unmanufactured-*concld.*			
	MISCELLANEOUS-*contd.*			
	Sea cow or moye teeth, each not less than 4 lb.	cwt.	235 0	7½ per cent.
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	„	170 0	7½ „
	Sea-cow or moye teeth, each less than 3 lb.	„	120 0	7½ „
	All other sorts unmanufactured not otherwise specified.	.....	*Ad valorem*	7½ „
46	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, and mineral superphosphates.*	.....	.....	Free.
47	PRECIOUS STONES AND PEARLS, unset†	.....	*Ad valorem*	7½ per cent.
48	PULP OF WOOD, RAGS and other paper-making materials	.....	.....	Free.
49	ALL OTHER RAW MATERIALS, and produce and articles mainly unmanufactured, not otherwise specified	.....	*Ad valorem*	7½ per cent.

* Under the Government of India Notification No. 330-C. D., dated the 23rd December 1916, sulphate of ammonia and mineral phosphates have been exempted from payment of duty.

† Pearls unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2102 W., dated the 16th March 1916, and No. 7955-213, dated the 2nd September 1916, respectively.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—		Rs. a.	
	APPAREL.			
50	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 51) and silver thread (No. 90).	.....	*Ad valorem*	7½ per cent.
51	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.
	ARMS, AMMUNITION AND MILITARY STORES.			
52	Subject to the exemptions specified in No. 55, ARMS, AMMUNITION AND MILITARY STORES, that is to say—			Rs. a.
	(1) Firearms other than pistols, including gas and air-guns and rifles.	each.	.....	50 0 }
	(2) Barrels for the same, whether single or double.	„	.....	30 0 }
	(3) Pistols	„	.....	15 0 } or 20 per cent. *ad*
	(4) Barrels for the same, whether single or double.	„	.....	10 0 } *valorem* which-ever is
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	„	.....	8 0 } higher.
	(6) Gun stocks and breech blocks.	„	.....	5 0 }

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*contd.*			Rs. a.
	(7) Revolver cylinders, for each cartridge they will carry.	each	.....	2 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	.....	1 8 or 20 per cent. *ad valorem* whichever is higher.
	(9) Machines for making, loading, or closing cartridges for rifled arms.	"	.....	10 0
	(10) Machines for capping cartridges for rifled arms.	"	.....	2 8
	Proviso 1.—No duty in excess of 20 per cent. *ad valorem* shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.			
	Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the			

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.* ARMS, AMMUNITION AND MILITARY STORES—*contd.* importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.		Rs. a.	
53	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem.*	20 per cent.
54	Subject to the exemptions specified in No. 55 all ARTICLES other than those specified in entry No. 53 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 68), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any	.....	,,	20 ,, ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
	articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.			
55	The following classes of ARMS, AMMUNITION AND MILITARY STORE :—	.....	.....	Free.
	(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 52 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm ;			
	(*b*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform ;			
	(*c*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certi-			

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
	fied by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment ;			
	(*d*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge ;			
	(*e*) Swords forming part of the equipment of Indian commissioned officers of His Majesty's army ;			
	(*f*) Swords for presentation as army or volunteer prizes ;			
	(*g*) Arms, ammunition, and military stores imported with the			

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
	sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service ;			
	(*h*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
56	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	...	*Ad valorem.*	7½ per cent.
	CARRIAGES AND CARTS.			
57	CARRIAGES AND CARTS including motor-cars, motor cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances and component parts thereof.	...	*Ad valorem.*	7½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CHEMICALS, DRUGS AND MEDICINES.			
58	ANTI-PLAGUE SERUM ...	...	...	Free.
59	COPPERAS, green	...	*Ad valorem.*	2½ per cent.
60	OPIUM and its alkaloids...	Seer of 80 tolas.	...	Rs. a. 24 0
61	QUININE and other alkaloids of cinchona.	...	...	Free.
62	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified—			
	Acid, sulphuric	...	*Ad valorem.*	7½ per cent.
	Alkali, Indian (sajji-khar).	cwt.	Rs as. 7 8	7½ ,,
	Alum	,,	13 0	7½ ,,
	Arsenic (China mansil).	,,	23 0	7½ ,,
	,, other sorts ...	...	*Ad valorem.*	7½ ,,
	Sal ammoniac	...	,,	7½ ,,
	Soda ash	cwt.	7 0	7½ ,,
	Soda bicarbonate ...	,,	11 8	7½ ,,
	Sulphate of copper ...	,,	42 0	7½ ,,
	Sulphur (brimstone), flour...	,,	13 0	7½ ,,
	,, ,, roll...	,,	13 0	7½ ,,
	,, ,, rough...	...	*Ad valorem.*	7½ ,,
	All other sorts of chemical products and preparations not otherwise specified.	...	,,	7½ ,,
	Aloes, black	...	,,	7½ ,,
	,, Socotra... ...	...	,,	7½ ,,
	Aloe-wood	...	,,	7½ ,,
	Asafœtida (hing) ...	cwt.	125 0	7½ ,,
	,, coarse (hingra).	,,	42 0	7½ ,,
	Atary, Persian ...	...	*Ad valorem.*	7½ ,,
	Bauslochan (bamboo camphor).	lb.	0 9	7½ ,,
	Brimstone (amalsara)...	...	*Ad valorem.*	7½ ,,
	Calumba root	cwt.	30 0	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CHEMICALS, DRUGS AND MEDICINES—*contd.*			
	Camphor, refined, other than powder.	lb.	3 8	7½ per cent.
	Camphor, in powder ...	...	*Ad valorem*	7½ ,,
	Cassia lignea	cwt.	33 0	7½ ,,
	China root (chobchini), rough.	,,	14 0	7½ ,,
	China root (chobchini), scraped.	,,	28 0	7½ ,,
	Cocaine	...	*Ad valorem*	7½ ,,
	Cubebs	cwt.	175 0	7½ ,,
	Galangal, China ...	,,	16 0	7½ ,,
	Pellitory (akalkara) ...	...	*Ad valorem.*	7½ ,,
	Peppermint, crystals ...	...	,,	7½ ,,
	Salep	cwt.	250 0	7½ ,,
	Senna leaves	...	*Ad valorem.*	7½ ,,
	Storax, liquid (rose mellos or salaras).	cwt.	124 0	7½ ,,
	All other sorts of drugs, medicines and narcotics.	...	*Ad valorem.*	7½ ,,
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
63	The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders and rakes.	...	...	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
64	CLOCKS AND WATCHES, and parts thereof.	...	*Ad valorem*	7½ per cent.
65	CUTLERY	...	,,	7½ ,,
66	The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk ærating and cooling apparatus, churns, butter dryers, and butter workers.	...	...	Free.
67	ELECTROPLATED WARE ...	...	*Ad valorem*	7½ per cent.
68	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	...	,,	7½ ,,
69	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	...	...	Free.
70	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	...	*Ad valorem*	2½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENT—*contd.*			
71	WATER LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	...	...	Free.
72	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof not otherwise specified.	...	*Ad valorem*	7½ per cent.
	DYES AND COLOURS.		Rs. a.	
73	DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters' materials, all sorts—			
	Alizarine dye, dry, 40 per cent.	lb.	40 0	7½ per cent.
	Alizarine dye, dry, 50 per cent.	„	48 0	7½ „
	Alizarine dye, dry, 60 per cent.	„	57 0	7½ „
	Alizarine dye, dry, 70 per cent.	„	66 0	7½ „
	Alizarine dye, dry, 80 per cent.	„	72 0	7½ „
	Alizarine dye, dry, 100 per cent.	„	90 0	7½ „
	Alizarine dye, moist, 10 per cent.	„	1 8	7½ „
	Alizarine dye, moist, 16 per cent.	„	1 12	7½ „
	Alizarine dye, moist, 20 per cent. but not exceeding 30 per cent.	„	2 0	7½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	DYES AND COLOURS—*contd.*			
	Aniline dye, moist ...	lb.	3 8	7½ per cent.
	„ „ dry ...	„	5 8	7½ „
	„ salts	...	*Ad valorem*	7½ „
	Avar bark	cwt.	5 8	7½ „
	Buzgand (gulpista) ...	...	*Ad valorem*	7½ „
	Cochineal	lb.	1 14	7½ „
	Gallnuts (myrabolams)..	...	*Ad valorem*	7½ „
	„ Persian ...	cwt.	100 0	7½ „
	Madder or manjit ...	...	*Ad valorem*	7½ „
	Orchilla weed	...	„	7½ „
	Sappan wood and root .	...	„	7½ „
	Turmeric	...	„	7½ „
	All other sorts of dyeing and tanning materials.	...	„	7½ „
	Lead, red, dry	cwt.	55 0	7½ „
	„ white, dry ...	„	65 0	7½ „
	Ochre, other than European, all colours.	„	1 8	7½ „
	Paints, composition ...	...	*Ad valorem*	7½ „
	„ patent driers ...	...	„	7½ „
	Turpentine	Imperial gallon.	9 0	7½ „
	Verdigris	...	*Ad valorem*	7½ „
	Vermilion, Canton ...	box of 90 bundles.	355 0	7½ „
	Zinc, white, dry ...	...	*Ad valorem*	7½ „
	All other sorts of paints, colours and painters' materials not otherwise specified, including glue and putty.	...	„	7½ „
	FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
74	FURNITURE, CABINETWARE, and all manufactures of wood not otherwise specified.	...	*Ad valorem*	7½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	GLASSWARE AND EARTHENWARE.			
75	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, China and porcelain.	...	*Ad valorem*	7½ per cent.
	HIDES, SKINS AND LEATHER.			
76	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	...	*Ad valorem*	7½ per cent.
	MACHINERY.			
77	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines and other machines in which the prime-mover is not separable from the operative parts.	...	*Ad valorem*	2½ per cent.
	MACHINERY (and component parts thereof) meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which,	...	"	2½ per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MACHINERY—*contd.*			
	before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery. Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	Note.—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 78, 79 and 80.			
78	MACHINERY AND COMPONENT parts thereof as defined in No. 77 imported by the owner of a cotton spinning or weaving mill and proved to	...	...	Free

SCHEDULE II—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MACHINERY—*concld.*			
	the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.			
79	The following ARTICLES USED IN THE MANUFACTURE OF COTTON, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks.	...	...	Free.
80	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.	...	...	Free.
81	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour.	...	*Ad valorem*	7½ per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL.			
82	IRON—			
	ANGLE—			
	Angle, T, Best Yorkshire or Swedish and similar qualities.	ton	800 0	2½ per cent.
	Angle, other than Best Yorkshire or Swedish and similar qualities.	„	400 0	2½ „
	Angle, other than Best Yorkshire or Swedish and similar qualities, if galvanized, tinned, or lead coated.	...	*Ad valorem*	2½ „
	All other sorts	...	„	2½ „
	BAR, ROD AND CHANNEL INCLUDING CHANNEL FOR CARRIAGES—			
	Bar, Best Yorkshire and similar qualities.	ton.	800 0	2½ „
	„ Swedish and similar qualities.	„	500 0	2½ „
	Bar, Swedish and similar qualities nail-rod, round-rod, and square under ½ inch in diameter.	„	500 0	2½ „
	Bar, Swedish and charcoal, if galvanized, tinned, or lead coated.	...	*Ad valorem*	2½ „
	Bar, other kinds ...	ton	400 0	2½ „
	„ „ „ nail-rod, round-rod and square under ½ inch in diameter.	„	450 0	2½ „
	Bar, other kinds if galvanized, tinned or lead coated.	...	*Ad valorem*	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	IRON—*contd.*			
	Channel, including channel for carriages.	ton.	500 0	2½ per cent.
	All other sorts ...	...	*Ad valorem*	2½ „
	PIG	...	„	2½ „
	RICE BOWLS	...	„	2½ „
83	IRON OR STEEL—			
	ANCHORS AND CABLES.	...	*Ad valorem*	2½ „
	BEAMS, JOISTS, pillars, girders, screw-piles, bridge work and other such descriptions of iron or steel imported exclusively for building purposes; including also ridging, guttering and continuous roofing.	...	„	2½ „
	BOLTS and nuts, including hook, bolts and nuts for roofing.	...	„	2½ „
	HOOPS AND STRIPS—			
	Hoops, Best Yorkshire or Swedish and similar qualities.	ton.	900 0	2½ „
	Hoops, other than Best Yorkshire or Swedish, if galvanized, tinned, or lead coated.	...	*Ad valorem*	2½ „
	Hoops, other kinds ...	ton.	550 0	2½ „
	Strips, Best Yorkshire or Swedish and similar qualities.	„	900 0	2½ „
	Strips, if galvanized, tinned, lead coated, aluminium coated, chequered or planished.	...	*Ad valorem*	2½ „
	Strips, other kinds. ...	ton.	500 0	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	IRON OR STEEL—*contd.*			
	NAILS, RIVETS AND WASHERS, ALL SORTS—			
	Iron or steel nails, rose, wire and flat-headed.	cwt.	25 0	2½ per cent.
	Iron or steel nails other kinds, including galvanized, tinned or lead coated.	...	*Ad valorem*	2½ ,,
	Rivets and Washers, iron or steel.	...	,,	2½ ,,
	PIPES AND TUBES, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.	...	,,	2½ ,,
	RAILS, CHAIRS, sleepers, bearing and fish plates, spikes (commonly known as dog spikes) switches, and crossings, other than those described in No. 94, also lever boxes, clips, and tie-bars.	...	,,	2½ ,,
	SHEETS AND PLATES, all sorts, excluding discs and circles which are dutiable under No. 85.			
	Sheets and plates, Best Yorkshire and similar qualities.	ton.	1,200 0	2½ ,,
	Sheets and plates, Swedish and charcoal.	,,	1,000 0	2½ ,,
	Sheets and plates, Swedish and charcoal if galvanized, tinned, or lead coated.	...	*Ad valorem*	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	IRON OR STEEL—*contd.*			
	Plates, other kinds, above ⅛ inch thick.	ton.	700 0	2½ per cent.
	Sheets, other kinds, up to ⅛ inch thick.	„	700 0	2½ „
	Sheets (other than corrugated), and plates, other kinds, if galvanized, tinned, lead coated, aluminium coated, chequered or planished.	...	*Ad valorem*	2½ „
	Sheets, corrugated, galvanized or black.	ton.	550 0	2½ „
	WIRE, including fencing wire and wire rope, but excluding wire-netting (which is dutiable under No. 85).	...	*Ad valorem*	2½ „
84	STEEL—			
	ANGLE—			
	Angle, T	ton.	400 0	2½ „
	Angle, T, if galvanized, tinned or lead coated.	...	*Ad valorem*	2½ „
	Angle, T, all other sorts.	...	„	2½ „
	BAR, ROD, AND CHANNEL, including channel for carriages—			
	Bar (other than cast steel).	ton.	400 0	2½ „
	Bar Swedish and similar qualities.	„	500 0	2½ „
	Bar nail-rod, round-rod, and square, other than Swedish or similar qualities, under ½ inch in diameter.	„ ...	450 0	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	STEEL—*contd.*			
	Bar galvanized, tinned, lead coated, planished or polished	...	*Ad valorem*	2½ per cent.
	Bar, all other sorts ...	...	„	2½ „
	Channel including channel for carriages.	ton.	500 0	2½ „
	CAST including spring, blistered and tub steel.	...	*Ad valorem*	2½ „
	INGOTS, BLOOMS, BILLETS AND SLABS.	...	„	2½ „
85	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified—			
	Iron or steel cans or drums, when imported containing petroleum, which is separately assessed to duty under No. 33, namely :—			
	(1) Iron or steel cans, tinned.	can.	0 8	7½ „
	(2) Iron or steel cans or drums, not tinned, of two gallons capacity—			
	(*a*) with faucet caps	can or drum	1 12	7½ „
	(*b*) ordinary ...	„	0 4	7½ „
	(3) Iron or steel drums of four gallons capacity—			
	(*a*) with faucet caps.	drum.	2 8	7½ „
	(*b*) ordinary ...	„	1 0	7½ „
	Iron or steel cans or drums when imported not containing petroleum.	...	*Ad valorem*	7½ „
	Iron or steel, all other sorts, including discs or circles and wire-netting.	...	„	7½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, OTHER THAN IRON AND STEEL.			
86	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.	...	...	Free.
87	GOLD BULLION AND COIN..	...	...	Free.
88	LEAD, sheets, for tea-chests.	...	*Ad valorem*	2½ per cent.
89	SILVER, BULLION OR COIN, not otherwise specified* (*See* Nos. 86 and 136).	ounce	...	Rs. a. 0 4
90	SILVER PLATE, SILVER THREAD and wire, and SILVER MANUFACTURES, all sorts.	...	*Ad valorem*	10 per cent.
91	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
	Brass, orsidue and leaves, European.	...	*Ad valorem*	7½ per cent.
	Brass, orsidue and leaves, China.	...	,,	7½ ,,
	Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates.	cwt.	136 0	7½ ,,
	Brass, patent or yellow metal (old).	,,	62 0	7½ ,,
	Brass, sheets, flat or in rolls, and sheathing weighing less than 1 lb. per square foot.	...	*Ad valorem*	7½ ,,
	Brass, wire	...	,,	7½ ,,
	Brass, all other sorts ..	...	,,	7½ ,,
	Copper, bolt and bar, rolled.	...	,,	7½ ,,

* Under the Government of India Notification No. 8156, dated the 14th July 1917, all silver bullion and silver coin in respect of which an order in writing has been made under Section 3 (i) of the Silver (Import) Ordinance, 1917 (Ordinance No. IV of 1917), are exempted from the import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, OTHER THAN IRON AND STEEL—*contd.*			
	Copper, braziers, sheets, plate and sheathing.	cwt.	145 0	7½ per cent.
	Copper, nails and composition nails.	...	*Ad valorem*	7½ ,,
	Copper, old	cwt.	70 0	7½ ,,
	Copper, pigs, tiles, ingots, cakes, bricks and slabs.	,,	95 0	7½ ,,
	Copper China, white, copperware.	lb.	3 8	7½ ,,
	Copper, foil or dankpana, white 10 to 11 in. × 4 to 5 in.	hundred leaves.	8 0	7½ ,,
	Copper, foil or dankpana, coloured, 10 to 11 in. × 4 to 5 in.	,,	8 8	7½ ,,
	Copper, wire, including phosphor-bronze.	...	*Ad valorem*	7½ ,,
	Copper, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	...	,,	7½ ,,
	German silver	...	,,	7½ ,,
	Gold leaf	...	,,	7½ ,,
	Lametta... ...	...	,,	7½ ,,
	Lead, all sorts (except sheets for tea chests).	...	,,	7½ ,,
	Quicksilver	lb.	5 8	7½ ,,
	Shot, bird	cwt.	50 0	7½ ,,
	Tin, block	,,	225 0	7½ ,,
	Tin, foil, and other sorts.	...	*Ad valorem*	7½ ,,
	Zinc or spelter, nails ...	...	,,	7½ ,,
	Zinc or spelter, tiles or slabs.	cwt.	46 0	7½ ,,
	Zinc or spelter, all other sorts, including boiler tiles.	...	*Ad valorem*	7½ ,,
	All other sorts of metals, and manufactures thereof.	...	,,	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	PAPER, PASTE BOARD AND STATIONERY.			
92	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	...	...	Free.
93	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form; including also waste-paper and old newspapers for packing; but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post.	...	*Ad valorem*	7½ per cent.
	RAILWAY PLANT AND ROLLING STOCK.			
94	RAILWAY MATERIAL for permanent-way and rolling stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus,	...	*Ad valorem*	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	RAILWAY PLANT AND ROLLING STOCK—*contd.* brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing. Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty and also such tramways as the Governor-General in Council may, by notification, in the *Gazette of India*, specifically include therein. Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	YARNS AND TEXTILE FABRICS.			
95	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	...	...	Free.
96	COTTON piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	...	*Ad valorem*	7½ per cent.
97	SECOND-HAND OR USED GUNNY BAGS made of jute.	...	...	Free.
98	YARNS AND TEXTILE FABRICS, that is to say:—			
	Flax, twist and yarn and manufactures of flax.	...	*Ad valorem*	7½ per cent.
	Haberdashery and millinery.	...	,,	7½ ,,
	Hemp manufactures ...	...	,,	7½ ,,
	Hosiery	...	,,	7½ ,,
	Jute twist and yarn and jute manufactures excluding second-hand or used gunny bags (*see* No. 97).	...	,,	7½ ,,
	Silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk.	...	,,	7½ ,,
	Woollen yarn, knitting wool and other manufactures of wool including felt.	...	,,	7½ ,,
	All other sorts of yarns and textile fabrics, not otherwise specified.	...	,,	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS.			
99	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	...	..	Free.
100	ART, works of, excluding those specified in No. 99.	...	*Ad valorem*	7½ per cent.
101	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music, and manuscripts.	...	...	Free.
102	BRUSHES AND BROOMS ...	...	*Ad valorem*	7½ per cent.
103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.	...	,,	7½ ,,
104	CANDLES	...	,,	7½ ,,
105	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.	...	,,	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
106	FIREWORKS	...	*Ad valorem*	7½ per cent
107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	...	,,	7½ ,,
108	IVORY, manufactured ...	...	,,	7½ ,,
109	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (*see* No. 90).	...	,,	7½ ,,
110	MATCHES	...	,,	7½ ,,
111	MATS AND MATTING ...	...	,,	7½ ,,
112	OIL-CAKES...	...	,,	7½ ,,
113	OIL-CLOTH AND FLOOR-CLOTH.	...	,,	7½ ,,
114	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in No. 77 and No. 94.	...	,,	7½ ,,
115	PERFUMERY, excluding perfumed spirits (*see* No. 10)—			
	Gowla, husked and unhusked.	cwt.	150 0	7½ ,,
	Kapurkachri (zedoary) ...	,,	20 0	7½ ,,
	Patch leaves (patchouli)...	,,	26 0	7½ ,,
	Rose-flowers, dried ...	,,	25 0	7½ ,,
	Rose-water...	Imperial gallon.	3 0	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
116	PITCH, TAR AND DAMMER.	...	*Ad valorem*	7½ per cent.
117	POLISHES AND COMPOSITIONS.	...	„	7½ „
118	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereo-typing apparatus, metal furniture, paper folding machines and paging and numbering machines, but excluding paper (*see* No. 93).	...	„	2½ „
119	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture cards	...	„	7½ „
120	RACKS for the withering of tea leaf.	...	„	2½ „
121	RUBBER tyres for motors and motor-cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.	...	„	7½ „
122	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.	...	„	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
123	SMOKERS' REQUISITES, excluding tobacco (*see* Nos. 25 to 27).	...	*Ad valorem*	7½ per cent.
124	SOAP	...	,,	7½ ,,
125	STARCH AND FARINA ...	...	,,	7½ ,,
126	STONE AND MARBLE, and articles made of stone and marble.	...	,,	7½ ,,
127	TEA CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	,,	2½ ,,
128	TOILET REQUISITES, not otherwise specified.	...	,,	7½ ,,
129	TOYS, playing cards and requisites for games and sports.	...	,,	7½ ,,
130	UMBRELLAS, including parasols and sunshades, and fittings therefor.	...	,,	7½ ,,
131	The following ARTICLES, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be INTENDED FOR USE IN THE WEAVING OF COTTON or the baling of woven cotton goods :—			

SCHEDULE II.—IMPORT TARIFF—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
	Aniline blue, Bisulphate of soda, China clay, Chloride of magnesium, Chloride of zinc, Dressalin, Epsom salts, Farina, Farinina, Flannel taping, Glauber salts, Glutina, Glycerine substitutes, Heald varnish, Hoop iron, Hoop steel, Rivets for bales, Sewing needles, Sizing paste, Sizing wax, Soda ash, Starch, Velvet pulp.	...	...	Free.
132	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	...	*Ad valorem*	7½ per cent.
	IV.—Miscellaneous and unclassified.			
133	ANIMALS, living, all sorts.	...	...	Free.
134	CORAL	...	*Ad valorem*	7½ per cent.
135	FODDER, bran and pollards.	...	„	7½ „
136	SPECIMENS illustrative of natural science, including also antique coins and medals.	...	...	Free.
137	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	...	*Ad valorem*	7½ per cent.

APPENDIX O-2.

CUSTOMS DUTY ON GOODS SHORT-LANDED.

S. R. No. 3472 of 1918.

BOMBAY, CUSTOM HOUSE,
12th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—It has been the practice in this and other Custom Houses in cases in which packages which are short-landed are included in the Import manifest of a vessel, the bill of entry put in, and the duty paid, to give importers the option either of claiming a refund on the short-landed packages within three months or of passing such packages free of duty when they subsequently arrive by a later vessel provided this is done within three months. This system however, does not appear to be legally correct and it involves some risk to Government revenue as the value of the goods may in the meantime have increased or the rate of duty changed. Nor does it appear that it saves importers much, if any, inconvenience, while within this office it causes considerable delay. The practice has now been abandoned in the other chief ports and I propose that it should similarly be abandoned here. Before doing so, however, I shall be glad to know whether the procedure has been found so advantageous that its abandonment would cause serious inconvenience.—I have, etc.,

P. ECCLES,
Collector of Customs.

No. 884/157/P of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 19th October 1918.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 3472, dated 12th instant, regarding refunds on short-landed

packages and to state in reply that my Committee have no objection to the abandonment of the second alternative to which you refer.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

S. R. No. 3472 of 1918.

BOMBAY CUSTOM HOUSE,
26th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,
BOMBAY.

SIR,—With reference to your letter No. 884/157, dated the 19th current, I have the honour to inform you that from 1st November 1918 the system hitherto followed of allowing free entry on goods short-landed by one vessel and subsequently brought by a later vessel will be discontinued. Importers, therefore, who have paid duty on packages which are short-landed should put in their claim for refund of duty and not apply to pass the packages free if subsequently landed from another vessel. Such claim should be made within three months of the date of payment of duty, otherwise refund cannot be allowed—*vide* Section 40 of the Sea Customs Act.—I have, etc.,

P. ECCLES,
Collector of Customs.

APPENDIX O-3.

TRADE AND NAVIGATION RETURNS.

No. 5942/946.

DEPARTMENT OF STATISTICS, INDIA.

CALCUTTA, the 18th February 1918.

The COLLECTORS OF CUSTOMS.

SIR,—I have the honour to invite a reference to paragraph 6 of the Resolution of the Government of India, in the Department of

Commerce and Industry, No. 93-100-17, dated the 8th January 1912, and to state that the question of additions to, or alterations in, the lists of articles separately specified in the sea-borne trade returns is now under consideration in this Department.

2. I enclose two statements showing the suggestions which have been received in this department, and request that you will be so good as to forward proposals or modifications you may wish to make in the lists now in use and also favour me with your opinion as to the changes proposed above.—I have, etc.,

G. FINLAY SHIRRAS,

Director of Statistics.

No. 948 OF 18-2-18.

Copy forwarded to the Secretary, Bombay Chamber of Commerce, Bombay, with the request that suggestions, if any, may be forwarded to this Department by the 15th March 1918.

G. FINLAY SHIRRAS,

Director of Statistics.

STATEMENT I.

Articles which have been suggested for separate specification in the List of Articles to be specified in the foreign sea-borne trade returns.

List No. 1—Imports.

Alum Aluminous Sulphates	} under "Aluminous Sulphates including Alum."
Bobbins	
Steel wire rope	
Olive Oil	
Photographic Materials	
Plaster of Paris	
Tapioca	
Graphite	
Rice Starch or Farina (Potato Starch)	} under Starch and Farina.

Cotton—Piecegoods

White (bleached) Lawns

Coloured, printed, or dyed—

Woven Leongyees and Sarongs

Batick " "

List No. 3—Exports of Indian Merchandise.

Beans (Dolichos Lablab, Phaseolus lunatics)

Lentils

Sultanas

Linseed Cake

Monazite.

STATEMENT II.

Revisions suggested as regards certain articles specified in the sea-borne trade returns.

Blasting Fuses—In the denomination of quantity "No. of coils" to be substituted for "Cwts" as blasting fuse is sold by coils and not by weight.

Carriages and Carts—(1) Perambulators and children's go-carts.

(2) Parts thereof.

These two additional sub-heads might be provided for. As an alternative, the "number" of carriages might be omitted.

Paper and Pasteboard—

Other kinds of Paper (including paper manufactures)—This sub-head might be "Other kinds of Paper." A separate sub-head might be opened "Paper Manufactures" for which no weight should be required. "Cartons, plaques, confectioner's dishes," etc., the weight of which is not given in the invoices and has therefore to be entered by guess might be included in this sub-head.

Cotton Manufactures.

Piece-goods of cotton and artificial silk—This sub-head might be struck out and a new sub-head opened before "Other textiles "as follows:—

Artificial silk—

Artificial silk yarn .. lbs.

Piece-goods of cotton and artificial silk ..yards.

Hemp Manufactures.

Bags and sacks cloth—A fresh sub-head "Other sorts" might be opened.

Cotton—Piece-goods—

Coloured, printed, or dyed—"Printed " may be separated from "Coloured or dyed."

No. 206/33 of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 1st March 1918.

The DIRECTOR OF STATISTICS,

GOVERNMENT OF INDIA,

Calcutta.

SIR,—With reference to your memo. No. 948 of the 18th ultimo, appended to a copy of your letter No. 942 addressed to the Collector of Customs, intimating that the question of additions to or alterations in, the lists of articles separately specified in the sea-borne trade return is under consideration, I am directed to state that my Committee approve of the suggestions put forward by you and have no remarks to make in connection therewith.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX O-4.

FEES FOR SERVICES OF CUSTOMS OFFICER ATTENDING SURVEYS.

S. R. No. 2599 of 1918.

Bombay Custom House,
23rd May 1918.

The Secretary, Chamber of Commerce,
Bombay.

Sir,—In many cases in which merchants apply for the services of a Customs Officer for survey, the survey is either not held at all or it is postponed to a further date. In one month it has been found that 25 per cent. of the applications for an officer for survey have not been acted on. This leads to unnecessary waste of time as it is impossible to post officers to other work who have been detailed for this duty. I therefore propose to make the following rule but before bringing it into effect I shall be glad to have any remarks your Chamber may have to make on this proposal. "When an application is made for the services of a Customs officer for survey, no fee will be charged for the first hour of the officer's attendance, but a fee will be charged in the case of each application for all subsequent hours that an officer has to attend in accordance with the scale laid down for the levy of fees for overtime work by Customs officers on page 94 of the 1914 Edition of Customs Standing Orders."—I have, etc.,

P. ECCLES,
Collector of Customs.

No. 512/111/F. of 1918.

Chamber of Commerce,
Bombay, 8th June 1918.

The Collector of Customs,
Bombay.

Sir,—I am directed to acknowledge receipt of your letter No. S. R. 2599, dated 23rd ultimo, regarding Customs surveys and to

state in reply that my Committee consider your proposal in this connection to be quite reasonable.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

R. S. R. No. 2599 of 1918.

BOMBAY CUSTOM HOUSE,

1st August 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to the correspondence ending with your letter, dated the 8th June 1918, I have the honour to say that the proposed rule regarding surveys will be brought into force from the 15th August 1918.—I have, etc.,

P. ECCLES,

Collector of Customs.

APPENDIX P-1.

IMPORTATION OF SHORT-REELED YARN INTO SINGAPORE.

CHAMBER OF COMMERCE,

MANCHESTER, 21st November 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—In the course of representations made by this Chamber to the Colonial Office and the Government of the Straits Settlements on the malpractices too prevalent in Singapore in respect of the offering for sale of cotton yarn so made up that it is calculated to give a misleading indication of either the count of the yarn or the total length, it has transpired that much of this yarn is produced and reeled in India, and imported thence to Singapore.

You are aware that under the provisions of the Indian Merchandise Marks Law, which in the main follows the Imperial Act of 1887 on the subject of false marking and false indications, it is forbidden to apply "any description, indications, direct or indirect, as to the number, quantity, measure, gauge, or weight of any goods." You will doubtless also be familiar with the fact that the make-up of a 10 or 5 lb. bundle of cotton yarn is an indication of its contents, and that the counting of the heads or knots gives (or should give) the count of the yarn, and that the weight (10 lbs or 5 lbs.) and count taken in conjunction fix indubitably the total length of the yarn and of each hank, always supposing that the yarn is honestly made up.

This law is strictly enforced by the Indian Customs Officials at the Indian Ports of Entry, and is well understood by shippers from this country. There appears, however, to be no equally effective and prompt method of securing the observance of the law on the part of Indian spinners and reelers in India itself. Enclosed is a print giving the gist of representations made by this Chamber to the India Office on the 20th September last. There is also enclosed a copy of the reply of the India Office, dated 16th October. From this you will see that the putting into force of this provision of the Indian laws rests with the Local Governments in the various Provinces, on a case being properly placed before them. This is parallel to the position in Great Britain. The Manchester Chamber of Commerce have on more than one occasion, directly or indirectly, prosecuted those who have offended against this law. It is only by constant vigilance that the statute is, in this particular, preserved from falling into desuetude.

The object of this letter is to ask whether your Chamber will not take up the same attitude in regard to Indian yarn. There may come before you from time to time instances in which it is evident the law has been broken. It cannot be good public policy that there shall be in effect one law in respect of imported yarn and another for yarn made or reeled in India, whether it is to be retained in India or exported. If your Chamber would constitute itself with the Karachi Chamber, the Guardian of the law in this matter of false indications of make-up, so far as your Province is

concerned, it would do much to put matters on a more satisfactory footing. A successful prosecution undertaken from time to time clears the air for a long period, and it is a duty which my Directors respectfully suggest your Board should take upon themselves in the interest of honest trading.

Similar letters have been addressed to the four leading Indian Chambers of Commerce and to the Bombay Millowners' Association.

Will you kindly let me know your Chamber's views on the subject?—Yours, etc.,

WALTER SPEAKMAN,

Secretary.

SINGAPORE: SHORT-REELED YARN.

On 20th September a letter in the following terms was addressed to the Secretary of State for India:—

"The Manchester Chamber of Commerce has for a considerable time been in correspondence with the Colonial Office with the object of inducing that Department to bring pressure to bear upon the Straits Settlements Administration that they should enforce the Merchandise Marks Ordinance in that Colony in its application to the admission of falsely reeled cotton yarn through the Port of Singapore.

In the course of an interview which took place on the 17th instant at the Chamber with a Director of the Singapore Chamber of Commerce, who defended the non-enforcement of the Merchandise Marks Act in respect of the import of cotton yarns, he stated that although it was no doubt true that the Government of India had, by the enforcement of the Indian Merchandise Marks Act, put a stop to the admission of falsely reeled yarns, at the Ports, yet the Indian Government had done nothing effective to stop short reeling and false make-up in India itself and that, as a matter of fact, much of the yarn coming, through Singapore to which this stigma of fraudulent make-up clings, has its origin in India. His argument was that it should be stopped in the country where the fraud took place rather than

impede its passage at a later point through a port which is a mere emporium. I am instructed respectfully to bring this matter under your notice as the point disclosed—of which the Chamber has long been aware—does indicate an obvious omission in the administration of the Indian Merchandise Marks Law. As administered at the Ports the severe penalties enforced have put an entire stop to the trickery which formerly characterised a certain section of the Indian import trade. My Directors do not know of any law which has been so affected. It is the more strange, therefore, to find that whilst forbidding entry, the law in India itself is so administered as to permit the export of short-reeled yarn to other countries, to the manifest injury of the good name of the Indian trade, and to be a stumbling-block to reform in other countries, *e.g.*, Straits Settlements.

Will you be so good as to cause the subject to be brought to the notice of the Governor-General in Council ? "

The Department have undertaken to give attention to these representations.

R. & S. 2981.

INDIA OFFICE,

WHITEHALL, LONDON,

S. W. I. 16th October 1917.

The SECRETARY TO THE CHAMBER OF COMMERCE,

Manchester.

SIR,—With reference to your letter of the 20th September on the subject of the short-reeling of cotton yarn in Indian Mills, I am directed by the Secretary of State for India in Council to refer you to the correspondence ending with Sir A. Godley's letter of the 19th May 1906, and to point out that the Indian Law is for all practical purposes the same as that of this country. The duty of receiving complaints and information and of instituting prosecutions has in India been delegated to Local Governments under rules similar to those made by the Board of Trade with regard to the prosecution of offences under the Merchandise Marks Act in England.

As the whole question was carefully examined in 1905 and as the position does not appear to have materially altered, Mr. Secretary Montagu does not consider that any useful purpose would be served by re-opening the matter. A copy of this correspondence will, however, be forwarded to the Government of India for their information.—I am, &c.

F. KERSHAW.

No. 91/44/S of 1918.

CHAMBER of COMMERCE,

BOMBAY, 26th January 1918.

The SECRETARY,

MANCHESTER CHAMBER OF COMMERCE,

Manchester.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 21st November 1917, in connection with the imports of short-reeled yarn into Singapore, and in reply to state that this question has received a deal of attention by this Chamber in past years. In the opinion of my Committee the proper course to be pursued in this matter is for the authorities in Singapore to take action to prevent all imports of short-reeled yarn into that port. The rigid enforcement in India of the provision of the Merchandise Marks Act put an end to imports of short-reeled yarn into this country and it is reasonable to suppose that similar action in Singapore would be equally effective.

2. My Committee are informed that there is a demand for short-reeled yarn in the Singapore market and that this demand is met not only by yarn from India but by yarn from other countries as well. They agree that it is desirable that this trade should be stopped, but it should be stopped by preventing imports of short-reeled yarn from any country and not by calling upon India to stop the export of it while leaving others free to continue the trade and to profit by the withdrawal of competition.—I am, etc.

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX P-2.

SYSTEMATIC EXAMINATION OF IMPORTED YARN.

No. 193.

THE KARACHI CHAMBER OF COMMERCE,

KARACHI, 25th March 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I beg to enclose copies of a letter, dated 16th March 1918, from the Chief Collector of Customs in Sind and a letter from the Manchester Chamber of Commerce and its accompaniment referred to therein, on the subject of false make-up or false description of yarn. The Chief Collector explains that under the executive instructions issued by the Government of India importations of yarn are not required to be examined or measured except on information received or when the Collector of Customs has reason to suspect that the trade description is false, and suggests that if this Chamber are in favour of a systematic examination of all such importations as advocated by the Manchester Chamber and could arrange for joint action by the Chambers of Commerce at all the chief ports, the matter could be referred to the Government of India for modification of the present system.

I am directed to enquire if your Chamber are prepared to make any representation on the lines suggested.—Yours faithfully,

E. L. ROGERS,

Secretary.

Copy of letter, dated 16th March 1918, from the Chief Collector of Customs in Sind, to the Karachi Chamber of Commerce.

I have the honour to enclose herewith for the information of your Chamber copy of a letter, dated 24th January 1918, from the Manchester Chamber of Commerce and its accompaniment.

With reference to the opinion expressed in the Chamber's letter that some system of examination for false make-up or false

description of yarn should be established. I may mention that under executive instructions issued by the Government of India for the guidance of Customs officers in dealing with importations of yarn, such importations are not required to be examined or measured except on information received or when the Collector of Customs has reason to suspect that the trade description is false.

The Manchester Chamber however appears to advocate systematic examinations of all importations irrespective of whether they are suspicious or not. If your Chamber also supports this view and could arrange for joint action in the matter by the Chambers of Commerce at all the chief ports, the matter could be referred to the Government of India by one of the Chambers and Government asked to modify the present system.

Copy of letter, dated 24th January 1918, from the Manchester Chamber of Commerce to the Chief Collector of Customs in Sind.

Your letter of 29th November was reported to the Yarn Section of this Chamber at their meeting yesterday when I was desired to inform you that in the opinion of the Section it is advisable that some system of examination for false make-up or false description of yarns should be established. If shippers and importers knew that there was this risk of discovery such knowledge would go far to stop any dishonest practice which any of them contemplate.

Messrs. Whitson & Co. and the other parties concerned admitted the offence and all have undertaken not to repeat it. Their public apology was accepted by the Chamber in lieu of public prosecution. I enclose for your information a copy of the apology which has been published in the Manchester and Indian newspapers.

FALSE MAKE-UP OF YARN.

The following apology was published in the Manchester and certain Indian newspapers at the instance of the Chamber :—

MANCHESTER, 30th November 1917.

To—The Board of Directors of the Manchester Chamber of Commerce.

We, the undersigned, hereby express our profound regret at having made up, or caused to be made up, and for export to India

certain cotton yarns in short reels, and falsely marked in a manner calculated to deceive in contravention of the terms of the Merchandise Marks Act, 1887.

Our offence consists in having provided 2,000 bundles of 32s cotton yarn, 10 lb. bundles, each falsely made up to represent 40s, and thus calculated to deceive since the bundles of 32s were each made up with 40 heads or knots, the proper and appropriate made up for 40s counts only. In these bundles such knots contained only 8 hanks instead of 10 hanks. Each bundle was thus 80 hanks short, or expressed in yards 67,000 yards short of the required length of yarn.

This act we deeply regret, and we hereby jointly and severally undertake not to repeat the offence.

Signed by Alex. Whitson & Co., Shippers, T. B. Hall and Son, Yarn Agents and Togo Spinning Co. Ltd., Spinners."

No. 365/44/S of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 23rd April 1918.

The SECRETARY, KARACHI CHAMBER OF COMMERCE,

Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 193, dated 25th ultimo, and its accompaniment, in connection with the short-reeling of imported yarn and to state in reply that as far as my Committee are aware or can ascertain, cases of importation into India of short-reeled yarn are very rare indeed. If the practice were at all a common one my Committee would be prepared to support the suggestion for a systematic examination of imported yarn but as matters stand, it appears to them that such examination would be imposing a rather troublesome remedy for an evil which, they believe, is practically non-existent.

For the foregoing reasons my Committee are not prepared to support a representation on the lines suggested.— I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX P-3.

IMPORTED RUBBER INSULATED COPPER WIRE AND CABLES.

No. 809/147/L of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 19th September 1918.

THE UNDER SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—With reference to the correspondence ending with your letter No. 13475, dated 9th November 1917, in connection with the labelling of rubber insulated copper wire and cable imported into India, I am directed to inform you that my Committee have been favoured with a statement setting forth the steps which the Australian Government have taken to protect the manufactures of Members of the Cable Makers' Association in England and a copy of this statement is attached hereto for the information of the Bombay Government.

2. My Committee respectfully submit that the desirability of similar action being taken in this country might receive the serious consideration of Government.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

SALE OF ELECTRIC CABLES IN AUSTRALIA.

The Department of Trade and Customs has decided to regard the use of the letters "C. M. A." on the cables attached to imported wires and cables as an indication that the manufacturers of the goods are associated with the British Cable Makers' Association and that the goods have been manufactured in accordance with the specification of the Association. The use of the

word "Association" when unqualified is also to be regarded as having similar implications. The Department has also decided that statements such as the following—

> "Guaranteed equal in all respects to "C M A" product of similar grade",

may be used on wires and cables manufactured by non-members of the British Cable Makers' Association, provided the goods are thereby correctly described.

In reply to a suggestion that, in addition to the foregoing, the makers' name and country of origin should also be distinctly stated on the label, the Department point out that there is no power under the "Commerce (Trade Descriptions) Act, 1905", to require the name of the manufacturer to be marked on imported wires and cables. A statement of the country of origin is, of course, required to be marked in conjunction with any English wording applied to any goods made in a country where English is not the ordinary language used, and which are imported into the Commonwealth.

H. M. Trade Commissioner will report in due course whether any testing arrangements are being devised by the Department of Customs and Trade, to ensure that goods imported by non-members of the Cable Makers' Association are correctly described.

"Board of Trade Journal."

No. 9690 of 1918.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 26th September 1918

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to acknowledge the receipt of your letter, dated 19th September 1918, and to state that it will be laid before Government.—I have, etc.,

SHAMRAO D. MANKAR,

for Under Secretary to Government.

APPENDIX P-4.

ESTABLISHMENT OF A UNIFORM EXCISE SYSTEM.

BURMA CHAMBER OF COMMERCE,
RANGOON, 27th November 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I am directed to enclose a copy of a letter this Chamber has forwarded to the Government of India urging the establishment of a uniform Excise system for the whole of India, and to invite you to support this Chamber should the views expressed meet with your approval.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

Letter, dated 9th November 1917, *from the Secretary, Burma Chamber of Commerce, Rangoon, to the Secretary to the Government of India, Department of Commerce and Industry, Delhi.*

This Chamber has had under consideration for some time the large imports of Java spirit so labelled as to lead the unwary purchaser to suppose that the bottles contain "Scotch Whisky," "French Brandy," etc. The "brandy" and "whisky" part of the labels is made as prominent as large type and flaring colours can effect; while the tell-tale words, "Java Spirit" are allotted small type and are placed well in the background, instead of being indicated, as required by Section 14 (2) of the Merchandise Marks Manual, in letters as large and conspicuous as any letter in the name or trade mark.

2. As such labels are obviously intended to deceive, and are therefore not in the interests of clean trade, the Chamber invited the attention of the Excise Commissioner, Burma, to the facts,

and learned, with some surprise, that the labels in question are held to be in order; that the duties of the Excise Commissioner consist chiefly in (1) seeing that the *Local* Government are not defrauded of revenue; (2) that labels put on bottles of liquor bottled *locally* are in order; and (3) that he has no concern with labels coming from any other Province, as each province has an Excise Department of its own; that the labels used in each Province apparently have the sanction of the local Excise Department; and so it is not the duty of one local Excise Commissioner to question the affairs of any Excise Department other than his own.

3. The result of this appears to be a contradictory system under which each Province is permitted, more or less according to the passing whim of each succeeding Excise Commissioner, to frame its own rules on the subject of compounding, blending and bottling of liquors, which procedure appears to be out of joint with the rules of the Government of India in connection with the imports of liquors by sea.

4. In the opinion of this Chamber, the time seems to have arrived when there should be a more or less uniform Excise system for the whole of India and Burma so as, *inter alia*, to prevent, say, Java spirit from being openly sold, with tacit official approval, as "No. 1 Brandy," as was done in a case that recently engaged the attention of this Chamber. It is not so much a question of whether Java, potato or any spirit may be wholesome or otherwise, as seems to be implied by the Government of Burma in the enclosures to their Revenue Secretary's D. O. letter No. 25/7E-12, dated March 1st, 1917, but whether the Excise authorities should encourage by their inactivity (even when their attention is specially invited to the matter) the fraudulent sale of a concoction said to be "brandy", but which probably does not contain a single drop of true brandy. Such seeming laxity on the part of the Excise authorities has not the appearance of helping forward honest dealings in the liquor trade; rather the reverse. The Chamber, of course, is quite aware that the question of fraudulent labels is one that may be dealt with by the Customs authorities on complaint being made; but there are many cases

in which it is no one's particular duty to complain; and it is at this point that, in the opinion of this Chamber, the Excise authorities should step in.

5. In the course of their enquiry the Chamber also learned, with considerable surprise, that, according to the Excise system, as it now stands, "whisky" and "brandy" are authoritatively defined as including "all spirit prepared so as to possess the distinctive colour, odour and taste of whisky and brandy." In other words, the Excise Law, as it stands, is so largely in favour of the dishonest trader that it apparently permits all and sundry to mix a little chemical essence with raw spirit, possibly more or less "doctored," and sell the result as "brandy" or "whisky," according to the bottler's fancy. It seems to this Chamber that it cannot be in the interests of consumers, or of the public health, for which Government accepts some responsibility, that it should be in the power of any individual to thrive by scattering far and wide what are probably very often pernicious chemical mixtures which find a ready market amongst the unwary because they may be relatively cheap, but chiefly because they are sold for what they are not, namely, whisky, brandy, rum, etc. From every point of view this kind of traffic appears to be both fraudulent and wholly undesirable, and I am to urge that steps may now be taken to eradicate it.

6. In taking this course Government would be only following the excellent example set by Australia, where the importation of imitation brandy, or any spirit coloured and flavoured so as to resemble brandy or so as to be likely to pass for brandy, etc., is absolutely prohibited, as is the importation of essences of whisky, rum, oil of Cognac, etc.

7. To sum up: The recommendations the Committee of this Chamber venture to make are: (1) That, as far as possible, a uniform Excise system be evolved for the whole of India and Burma; (2) that the fraudulent labelling and bottling of spirits far from being tacitly encouraged, should be dealt with drastically and (3) that the manufacture and sale of wholly or partly artificial concoctions to represent alcoholic or any liquors should be rigidly prohibited.

8. I am to add that a copy of this letter is being forwarded to the Government of Burma for information.

No. 54/40/U of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 17th January 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Delhi.

SIR,—I am directed to inform you that my Committee have recently received a copy of a letter which was addressed to your Department by the Burma Chamber of Commerce on the 9th November last, urging the establishment of a uniform excise system for the whole of India, and that my Committee desire to support the views expressed therein.

2. Such Members of this Chamber as are interested in this question have been consulted and I am to attach hereto a copy of a memorandum (and enclosures referred to therein) which expresses the views of the trade in Bombay.

3. My Committee submit this matter for the consideration of the Government of India and trust that early action will be taken on the lines indicated in the letter from the Burma Chamber of Commerce above referred to.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

Memorandum prepared by a member of the Bombay Chamber of Commerce.

1. We strongly support the proposals of the Burma Chamber of Commerce in regard to the desirability of an uniform Excise system for the whole of India and Burma. The fraudulent labelling and bottling of spirits should be dealt with drastically and the manufacture and sale of wholly or partly artificial concoctions to represent alcoholic or any liquors should be rigidly prohibited.

2. There is no question but that neutral spirits flavoured with so-called Whisky, Rum or Brandy essences are imported into this country under labels calculated and intended to deceive the public into the belief that they are genuine Whisky, Rum or Brandy. We attach hereto copies of correspondence passed between ourselves and the Collector of Customs and Excise in regard to certain instances of the import of Whisky and Rum.

3. We consider that the contentions of the Collector of Customs and Excise are totally wrong and that the intentions of the importers as shown by the label are fraudulently to deceive the public who ought to be protected.

4. As regards faudulent bottling in this country, we think the consumer in the Bombay Presidency is at present protected, as no bottling of Wines and Spirits is permitted except under Customs supervision. Reduction in strength is permitted, but we do not think blending is and the label has to correspond with the description of the liquor when imported. Thus we do not think it possible for Spirit to be imported in bulk into Bombay from Java and bottled and sold with labels describing it as "Scotch Whisky."

5. It is not however only in Spirits that protection from fraud is required. There is still a large quantity of wine imported into this country from Spain and Lisbon and sold as 'Port.' The words "Produce of Spain" in the case of wine from that country, being printed unreasonably small and the wine from Lisbon being given the name of Port to which it is not entitled. Under the Treaty of Commerce recently completed between Great Britain and Portugal, only wine the produce of the Douro and exported from Oporto may be sold in England under the designation "Port." The description "Spanish Port" or "Lisbon Port" being prohibited. These Provisions (see attached correspondence) do not at present apply to this country, but for the protection of the consumer should, in our opinion, be enforced so that when a bottle of Port is ordered for medicinal purposes the purchaser should be certain of obtaining Port Wine and not Tarragona or Lisbon Wine masquerading under the name of Port.

6. Another instance of fraudulent misrepresentation might be brought to the notice of Government, namely, the importation of

Whisky and Gin into this country in bottles containing only 23 ounces, but having the outward appearance of full sized bottles (26¼ oz.) Unless these bottles are compared side by side it is impossible to the untrained eye to detect that the bottle is a small sized one and the purchaser is fraudulently deceived into buying a small bottle under the impression that it is full size.

7. Any legislation or enactments must take into account the distillation of spirit at present going on in some Native States—Baroda for instance. Here neutral spirit is distilled and with the aid of so called Whisky, Gin, and Brandy essences, is, we believe, sold to the public as Scotch Whisky, Gin, or Brandy. The import into British India of spirits so labelled should be prohibited. Possibly the total prohibition into India and Burma of the importation of essences of Whisky, Rum, Oil of Cognac and other flavouring matters would be the simplest method of counteracting the last mentioned example.

8. The rules which are in force in Australia referred to in paragraph 6 of the Burma Chamber of Commerce letter appear to us to be suitable.

6, APOLLO STREET,

BOMBAY, 18th November 1916.

The COLLECTOR OF CUSTOMS,

Bombay.

SIR,—We have received enquiries from two large firms of Distillers in Scotland with respect to a spurious trade which is being done in Spirits exported from Holland under the title of "Whisky."

They write:—

"We have information from the Scottish Whisky Exporters Association that the Association in question has seen letters, issued by firms in London, offering, on behalf of Spirit Distillers in Holland, supplies of Spirits for exportation from Holland to foreign countries. One firm calls their article "Golf Brand Dutch Whisky" and the other "Whisky blended from Grain Spirits in Holland." These designations may not be calculated to induce business with good wholesale firms abroad, but at the low prices at which this

Spirit is offered 16s. and 10s. 6d. per case of one dozen F.O.B. they might do so amongst Retail Dealers to the detriment of Genuine Scotch and Irish Whiskies.

We are asked to bring this matter under the notice of our Agents abroad and to ask them to advise us if they come across any instances of Dutch Whisky being imported into their country and sold as Scotch or Irish and if any statistics are available, to inform us as to imports into their various countries of spirits other than British, French Brandy or Rum, and which are likely to be sold as Whisky.

Any information you can give us on the question will be much appreciated by the Scottish Whisky Exporters Association."

Presumably the Merchandise Marks Act enables you to stop the importation of any spirit into this country labelled Scotch or Irish Whisky and not the product of those countries but the class of people who would buy Dutch Whisky are easily imposed on and should in our opinion be protected against any likelihood of deception by the word "Dutch" being printed in very large letters on the label.

Any information you can give us will oblige.—We have, etc.,

PHIPSON & Co.

R. S. R. No. 5490 of 1916.

BOMBAY CUSTOM HOUSE, 4th December 1916.

MESSRS. PHIPSON & Co.,

Bombay.

GENTLEMEN,—With reference to your letter, dated the 18th November 1916, on the subject of importation of spirits from Holland labelled Scotch or Irish Whisky and not the product of Scotland or Ireland I have the honour to state that whisky made in Holland is imported here, but so long as the labels on the bottles show Holland as the country of origin this Department cannot object to the importation under the provisions of the Merchandise Marks Act. Cases of whisky are opened and examined, and moreover certificates of origin are now required in the case of spirits emanating from Holland; it is most

improbable therefore that any Dutch Whisky is allowed to pass which is so marked as to indicate that Holland is not the country of origin.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

6, APOLLO STREET,
BOMBAY, 30th January 1917.

THE COLLECTOR OF CUSTOMS,
Bombay.

SIR,—With reference to your letter No. 5490 of the 4th December in reply to our letter of the 18th November on the subject of "Dutch Whisky" we would draw your attention to the accompanying bottle of "Dutch Whisky" which is certainly calculated to deceive and is surely contrary to the provisions of the Merchandise Marks Act.

The Capsule has no reference to the country of Origin. The neck slip "Guaranteed to be pure Grain Whisky bottled under supervision of Government Customs Officers" implies, as there is no mention of Holland on the slip, that the Government Customs Officials are British Customs Officials. The label states "We guarantee this Whiskey to be distilled from grain only and to be fully matured." "The Distillers" is a prominent label yet in no way indicates the Country of Origin and the main label only bears the word "Produce of Holland" impressed on it with a rubber stamp. The whole get-up of the bottle shows an intention to deceive and finally, although we believe this is a matter for the Excise Department, the bottle is very far from full size.

The Distillers Co., Ltd., Edinburgh, writes to us by last Mail as follows:—

"The following is an excerpt of a letter which we have received from our Hong Kong Agents, *viz.*:—

> "As to the other Countries cutting in with imitation brands of Scotch Whiskies, this has already been tried, as several samples of *Scotch American* Whisky were forwarded to Hong Kong a few months ago, but we are

pleased to state that the Imports and Exports had previously received information from the Board of Trade and all the samples were confiscated on arrival. There is also a rumour that a consignment of cheap Whisky is being imported from Holland but should it arrive it will receive the same fate as the samples of American Scotch as the Authorities here are determined that nothing but genuine Scotch and Irish shall be imported to Hong Kong."

Probably you would bring the above before your Excise Officials just to show them what other districts are doing to prevent the import of spirits purported to be Scotch or at least submitted in such a way as to give the impression that they are all of Scotch Manufacture. We trust that India will follow suit and make it impossible for other Spirits to be introduced and sold except on their own merits and without associating them with Scotland, "

and we think the question is of considerable importance at the present time when we do not want the money of this country to flow into neutral countries unnecessarily. Regulations devised for the requirements of peace time may well be altered in times of war.

We trust you will consider the matter of sufficient importance to bring to the notice of the Government of India, Commerce Department. If possible we should like to have the bottle returned to us.—We have, etc.,

PHIPSON & Co.

6, APOLLO STREET,
BOMBAY, 23rd February 1917.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—With reference to previous correspondence on the subject of the importation of Dutch Spirit described as Whisky, we beg to draw your attention to the label on the accompanying bottle and to ask whether such label can in any way answer the requirements of the Merchandise Marks' Act.

The label bears in large letters the description "Superfine Old *Jamaica Rum*" and yet though 'Jamaica Rum' is an express description of the quality and country of origin of the Rum definitely describing the Rum as coming from the Island of Jamaica and not from Demerara or any other West Indian Island or from Mauritius or India, the label bears in small letters at the bottom the words "The Produce of the Netherlands."

Rum can be made from sugar cane or possibly from beet sugar in any part of the world, but Jamaica Rum can only be made in Jamaica, Demerara Rum in Demerara, etc., and this is recognised at Home where it is an offence to sell as Jamaica Rum, Rum from any country other than Jamaica.

Although we were not aware that the Rum was made in the Netherlands we should have no complaint to make had the description been that of "Superfine Old Rum" but we contend that the description "Jamaica Rum" is a false one and intended to deceive. We required some Jamaica Rum for H. M. S. Transports and were very nearly led to buy some of the stuff of which we complain. The seller having, no doubt in ignorance, told us that he had a stock of Jamaica Rum which he could supply to us.

The question of what is Whisky and what is Rum is not involved here. It is one of pure misdescription and we trust steps will be taken to prevent any further importation of spirit with labels stating the contents to be "Jamaica Rum", "Demerara Rum" "Mauritius Rum", etc., when the spirit contained in the bottles has been distilled in some other country—We have, etc.,

PHIPSON & CO.

R. S. R. No. 560 of 1917.

BOMBAY CUSTOM HOUSE,

17th March 1917.

MESSRS. PHIPSON & Co.,

Bombay.

GENTLEMEN,—With reference to your letter, dated the 23rd February 1917, forwarding a sample bottle of Rum, I have the

honour to state that the application of the description "Jamaica Rum" to Rum not the produce of Jamaica is permissible under the Indian Merchandise Marks Act and rules provided a sufficient counter-indication of the country of origin is shown. In this connection I would draw your attention to the reference in paragraph 28 at page 27 of the Merchandise Marks Manual (1910 Edition) to the application of the description "Munich beer" to Beer produced in England. In the case of the sample bottle forwarded by you the counter-indication of origin, *viz.*, "the produce of the Netherlands" is not shown as conspicuously as the lettering of the description of the goods as required by the rules, but it is thrice repeated (the main label, the neck label and the capsule showing it) and ought I think to be considered as a reasonable safeguard against consumers being misled as to the country of origin. In future cases however this Department will insist on the counter-indication of origin being shown more conspicuously.

2. The sample bottle is returned herewith.—I have, etc.,

R. F. L. WHITTY.

BOMBAY, 24th March 1917.

R. F. L. WHITTY, ESQ., I. C. S.,

COLLECTOR OF CUSTOMS,

Bombay.

SIR,—We have the honour to acknowledge receipt of your letter No. 560 of the 17th instant and thank you for the reply you give us.

We believe we are correct in stating that whilst you allow the description "Whisky" or "Fine Old Whisky" to be applied to any spirit from any country you restrict the use of the words "Scotch Whisky" to whisky produced in Scotland and the words "Irish Whisky" to whisky produced in Ireland. If this is so we see no reason why an exception should be made in the case of Jamaica Rum.

As you will see from the enclosed cutting from Ridley's Circular the journal of the Wine and Spirit Trade, Jamaica Rum is not only clearly distinguished from all other Rums, but commands a

very much higher price. This shows that Jamaica Rum is considered different to other Rums and should surely render the description "Jamaica Rum" illegal when applied to any spirit not the produce of Jamaica.

We trust that the rules of Indian Merchandise Marks Act will be so amended as to put a stop to the unfair competition of a foreign article with an article—the produce of a British Colony.—We have, etc.,

PHIPSON & Co.

R. S. R. No. 560 of 1917.

BOMBAY CUSTOM HOUSE,

13th April 1917.

MESSRS. PHIPSON & Co.,

Bombay.

GENTLEMEN,—In reply to your letter, dated the 24th of March, 1917, I have the honour to state that only one case—in 1908—can be traced in which it was held in this Custom House that the application of the description "Scotch Whisky" to Whisky not produced in Scotland could not be rectified by a counter-indication of origin. I am not at all certain that the view adopted in that case was correct. If you will refer to paragraph 28, page 27, of the Merchandise Marks Manual, 1910 edition, you will see that the Government of India has recognised generally the principle that place-names may be applied to goods as indicating a type of produce, even though that place is not the actual place of production, provided that a counter-indication of the true origin is marked on the goods. For example, "Balbriggan" may be marked on hosiery not made in Balbriggan; wine not the produce of Portugal or Spain may be described as "Port" or "Sherry," and liqueurs not produced in France may be described as "Chartreuse" or "Benedictine", provided the true country of origin is also indicated. If under the existing rules a wine made in Holland may be described as "Port Wine" I do not see how exception can be taken in the case of "Jamaica Rum" made in Holland when accompanied by a counter-indication of actual origin. If you

consider that the existing rules should be amended I would suggest your approaching the local Government in the matter.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

6, APOLLO STREET,
BOMBAY, 22nd May 1917.

THE COLLECTOR OF CUSTOMS,
Bombay.

DEAR SIR,—We are advised from Oporto that the terms in the Treaty of Commerce recently concluded between England and Portugal by which the use of the word "Port" is restricted solely to wine, the produce of the Douro District, will be enforced in India and that no wine will in future be allowed to be sold as "Lisbon Port" or "Spanish Port" nor any wine as port which is not the sole produce of the Douro.

We trust that this is correct and we shall be glad to know whether the same Certificates will be required here as in England.

We hope that now a beginning has been made to protect the consumer by restricting the use of names only to the genuine article, that this will be carried to its logical conclusion as far as "Jamaica Rum", "Scotch Whiskies" and "Cognac Brandies" are concerned.—We beg, etc.,

PHIPSON & Co.

R. S. R. No. 2586 OF 1917.

BOMBAY CUSTOM HOUSE,
30th May 1917.

MESSRS. PHIPSON & Co.,
Bombay.

GENTLEMEN,—In reply to your letter, dated the 22nd May 1917, informing me that the terms in the Treaty of Commerce recently concluded between England and Portugal by which the use

of the word "Port" is restricted solely to wine, the produce of the Douro District, will be enforced in India, I have the honour to state that this Custom House has so far received no intimation from Government regarding the Treaty of Commerce referred to, and that importations of Wines and Spirits with the use of words "Jamaica Rum", "Scotch Whiskies", Cognac Brandies", &c., will be dealt with in accordance with the rules and principles laid down in the Merchandise Marks Manual as already pointed out in the correspondence ending with my letter R. S. R. No. 560, dated the 13th April 1917.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

BOMBAY, 5th June 1917.

R. F. L. WHITTY, ESQ., I.C.S.,
COLLECTOR OF CUSTOMS,
Bombay.

SIR,—We thank you for your letter No. 2586 and regret to learn that our correspondent is wrongly advised. We did not state a fact but merely asked whether the information given us was correct and expressed our gratification that if it were the case some steps would in future be taken to suppress the misdescription which is so rampant in respect to wines and spirits in this country.—We have, etc.,

PHIPSON & Co.

No. 56/40/U of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 17th January 1918.

The SECRETARY, BURMA CHAMBER OF COMMERCE,
Rangoon.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 27th November last, forwarding a copy of a letter which has been addressed by your Chamber to the Commerce and Industry Department of the Government of India, urging a uniform

Excise system for the whole of India, and to state in reply that your representation has received the support of this Chamber and that my Committee have addressed the Government of India in the matter.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

BURMA CHAMBER OF COMMERCE.

RANGOON, 28th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge, with thanks, the receipt of your letter of the 17th instant, and note that you have supported this Chamber's representation to the Government of India urging a uniform Excise system for the whole of India.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

BURMA CHAMBER OF COMMERCE.

RANGOON, 14th February 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—In continuation of my letter of November 27th, 1917, I am directed to enclose, for your information, a copy of a letter from the Chief Collector of Customs, Burma, and of the Chamber's reply thereto.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

Letter No. 1055/3.1-4, dated January 23rd, 1918, from the Chief Collector of Customs, Burma, to the Secretary, Burma Chamber of Commerce, Rangoon.

I have the honour to invite a reference to your letter, dated the 9th November, 1917, to the Secretary to the Government of India,

Department of Commerce and Industry, regarding the large imports of Java spirits labelled so as to lead the unwary to believe that the bottles contain "Scotch Whisky" and "French Brandy" and to request you to be good enough to let me know whence you obtained the information upon which your statement is based. The records of this office would appear to indicate that since 1915 there have been no such arrivals. I am anxious to clear up this point because if the malpractices complained of are subsequent to importation the case is rather one for the Excise Department than for the Customs.

Letter, dated February 13th, 1918, from the Secretary, Burma Chamber of Commerce, to the Chief Collector of Customs, Burma.

In reply to your letter No. 1055/3A-4, dated January 23rd, 1918, I am directed to say that the chief point raised in the Chamber's letter of November 9th, 1917, to the Government of India was not the largeness or smallness of the imports, but the wholly unjustifiable practice of fraudulently labelling Java spirit so as to palm it off on the unwary public as "French Brandy," "Scotch Whisky," etc. Nevertheless, from enquiries now made, there is good reason to suppose that the imports of cheap spirit under deceptive labels is still considerable; and I am directed to send you herewith, for favour of inspection and return, six bottles (numbered 1—6) that have been obtained as the result of a casual visit to the bazaar. I am to add that these samples could be added to were it necessary to show still further the extent of the trade done in doubtful "Brandy" and "Whisky" under deceptive labels. I am also to send three bottles (numbered 7, 8, 9) which formed the basis of the original complaint and eventually resulted in my letter to the Government of India of November 9th, 1917.

2. In this connection, I would invite a reference to your office letter No. 7832/3A-4, dated August 19th, 1915, in which your office held that certain of these labels were misleading, inflicted a fine, and only allowed the bottles to be passed after being labelled "Produce of Java" in large and conspicuous letters; whereas the Excise Commissioner held these very labels to be in order, thus

illustrating the undesirable but wide difference of opinion that exist in Government Offices as to what does or does not constitute an offence against the public. Hence this Chamber's desire for greater uniformity in procedure.

3. I would also invite your attention to the provisions of Section 14 (2) of the Merchandise Marks Manual, which bear on the point at issue but which do not appear to have been observed in the case of any of the nine samples now sent for your inspection, for it clearly cannot be said in the case of any of these samples that the country origin is—

> "indicated in letters as large and conspicuous as any letter in the name and trade mark."

4. As a matter of fact the main object of these labels appears to be to eclipse effectively the words Holland or Java *spirit* by the words SCOTCH WHISKY or BRANDY; while another subterfuge has been as in Nos. 7 and 8, to introduce French words (sometimes ungrammatical), apparently for the sole view of implying that the Java spirit in the bottle is French brandy.

5. I am now to deal with the samples Nos. 1—6. No. 1 strikes my Committee as being an excellent example of the utterly dishonest labelling which appears to be current in the liquor trade in India and Burma. This label has seemingly passed both the Customs and Excise administrations as correct, and bottles of liquor on which it appears are openly sold in the market; so, in support of the representation made by this Chamber to the Government of India, urging an improvement in the law governing the labelling and sale of liquors, it may be well to examine more closely the tale this label tells. You will notice that, as originally printed, the label states that the contents of the bottle are the produce of "*Germany* and Scotland". War having been declared and the sale of German goods having been made illegal, the word "Germany" is coolly blotted out and the word "Holland" is calmly substituted. Taking the label at its face value, the bottle either contains Holland spirit or it does not. If it does, then the story that it contained German spirit is false; and, if it does contain German spirit (as is very probably the case), then the story that it contains Holland spirit is false. In any case the label

is not only a highly suspicious one, but it does not even comply with the requirements of the Merchandise Marks Manual. This is the sort of thing this Chamber, and other Chambers in India, are anxious to have completely stopped.

6. Samples Nos. 2 and 4 purport to be Holland "whisky" and "brandy." They may be, if real whisky and brandy are made in Holland on a commercial scale. No. 5 is a good illustration of the questionable tactics adopted to impose on the public by selling what is probably cheap, German potato spirit for "Fine Old Scotch Whisky." No. 3 is another example of the same class.

7. No. 6, besides being an effort to sell cheap spirit as "Brandy", appears to be an impudent attempt to pirate the trade mark of the well-known Beehive brandy, which commands a very large sale in this market.

8. In conclusion I am to express the hope that this Chamber has now made its position quite clear, and that it has shown cause why intentionally misleading or fraudulent labels should not have the sanction, tacit or otherwise, of either the Customs or the Excise authorities; but, in the interests of clean trade, should be prohibited under severe penalty.

9. My Committee will be obliged if you will kindly send the Government of India a copy of this letter with your reply.

No. 360.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 24th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 54/40, dated the 17th January 1918. A reply will follow.

2. The enclosures referred to in paragraph 2 of your letter have not been received with the letter and I am to request that they may be forwarded at an early date.—I have, etc.,

P. C. TALLENTS,

Offg. Under Secretary to the Government of India.

No. 96/40/U. OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 28th January 1918.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I have the honour to forward herewith copies of the correspondence that should have accompanied my letter No. 54/40 of the 17th instant and which you state in your letter No. 360 of the 24th idem, were not received by you.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 13036.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 22nd November 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of the letter from this Department No. 360, dated the 24th January 1918, regarding certain complaints made by the Burma Chamber of Commerce in connection with the import of Java spirit into Burma, I am directed to say that the attention of the Local Governments and Administrations has been drawn to the desirability of conforming to the principles laid down in the Merchandise Marks' Manual. This should secure the uniformity of treatment desired by the Burma Chamber.

2. I am to add that the Merchandise Marks Manual is at present under revision and that the arguments put forward by the Burma Chamber in respect of the sale of foreign liquors under the designations "whisky," "brandy," etc., will be given full consideration.—I have, etc.,

D. N. STRATHIE,

Offg: Under Secretary to the Government of India.

APPENDIX Q.

STATE *vs.* COMPANY-MANAGED RAILWAYS.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

No. 188-F/16 OF 1917.

SIMLA, the 4th April 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I am directed to refer again to the question of State and Company management of Indian Railways which was raised in the Railway Board's letter No. 188-F/16 of 27th June 1916. In your reply of 16th August 1916 your Chamber while realising that there are probable advantages in the simultaneous existence of both systems of management favoured the management by companies in preference to management by the State. They supported also the location of Companies' Boards in London. At the same time they were apparently conscious of certain defects in this arrangement since they made various suggestions to ensure the London Boards being in closer touch with the management of their lines and with Indian conditions. By various other authorities who were consulted at the same time it was represented that the location of the Companies' Boards in London is a serious defect in the present system, and a definite suggestion has accordingly been made that instead of retaining the present system intact or on the other hand of having recourse to State management the better plan would be to have an Indian Company with a Board of Directors in India. The proposed Board, it is suggested, would include as the Home Boards do at present a Government Director with a power of veto; for the rest of the Board there would be the commercial community, both European and Indian served by the particular system in question, on which to draw. A doubt however, has been suggested whether under Indian conditions and particularly in view of the fluctuations in the personnel of the

commercial community, a Board of sufficient strength and permanence could in this way be constituted: I am to enquire the opinion of your Chamber on this point, and to invite the careful examination by them of the relative merits of a Board in London and a Board in India, having regard to the advantages and disadvantages of either system.

I am to ask you to be good enough to let me have the considered opinion of your Chamber on these questions before the end of May.—Yours faithfully,

F. A. HADOW,

Secretary, Railway Board.

No. 456-101-S. of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 20th May 1918.

The SECRETARY, RAILWAY BOARD,

GOVERNMENT OF INDIA,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 188 F/16, dated 4th ultimo, regarding the question of State and Company management of Indian Railways and inviting the opinion of this Chamber on the points raised therein.

2. In reply I am to state that this matter has again received very careful consideration, especially from the point of view of the location of the Boards of Directors, and that the opinion of the majority of my Committee is in favour of the establishment of these Boards in India for the following reasons:—

(*a*) That the London Board system is out of date and the Directors are out of touch with the constantly changing conditions in this country and with the needs of the Railway staff.

(*b*) Under the present system it appears to be almost impossible to avoid the serious delays caused by references to London: Agents' powers of sanction being limited.

(*c*) Boards of Directors if located in India would have a closer knowledge of the need for improvements to meet the requirements of traffic and would, it is submitted, be in a better position to foster and develop the trade of the country than the London Boards. The obstructive attitude of some of the latter has militated against the development of this country by means of feeder lines.

(*d*) The transfer of the headquarters of the Railway Companies from England to India would doubtless involve eventually the partial transfer of Capital into Indian hands and the view of the majority of my Committee is that it is eminently desirable to increase the financial stake held by the Indian in his own country and also that the field for investment in Indian Railway Securities should be extended. The demands of the London money market after the War, will probably be such as to compel India to rely more on her own resources or, in other words, Indian Railways, if more capital be required, will probably be compelled to borrow in India on a rupee basis rather than in London on a sterling basis. If this be so, it seems to the majority of my Committee to remove one of the principal arguments in favour of the location of the Boards in London. Following the argument that English capital is more likely to invest in Indian Railways if the Boards be located in England, Indian capital should and probably will be more attracted by the location of the Boards in this country.

(*e*) Such of the functions of the present London Boards as could not be performed directly by Boards located in India, could, it is submitted, be adequately performed by Agents or Committees in London. It is contended for example, that such Agents or Committees in London could do all that is necessary in the London financial markets, and in the purchase of stores, locomotives, &c. They could also arrange references to the Consulting

Engineers on the subject of bridges and so forth and lastly they could approach the Secretary of State when necessary. With regard to the latter point the majority of my Committee are not convinced that the direct access of the London Board's to the Secretary of State has been an unmixed blessing, as it must tend to weaken the authority and undermine the position of the Railway Board in India. Moreover it is believed that future developments will be in the direction of freeing the Government of India more and more from the detailed control of the Secretary of State and if this be so any advantages which may be claimed for direct communication between the Board and the Secretary of State will tend to disappear. The foregoing appear to be the special functions of the existing boards which local Boards could not directly perform.

3. As regards the latter part of your letter under reply, in which it is stated that there is some doubt as to whether under Indian conditions and particularly in view of the fluctuations in the personnel of the commercial community, a Board of sufficient strength and permanence would be constituted, it is admitted that difficulties do exist, but the view of the majority of my Committee is that these are not insuperable. It is true that at present, particularly in this city, a limited number of gentlemen hold a very large number of directorships: such gentlemen from the very multiplicity of their offices would be unable to give to the affairs of a large Railway the time and attention which a seat on its Board would require. At the same time the majority of my Committee are of opinion that there are not a few competent business men who for one reason or another do not ordinarily accept directorships or accept very few, but who would be willing to accept a seat on a Company such as a Railway. In order to secure the most suitable Directors it would be necessary to remunerate them on at scale similar to that obtaining in England and the Directors might then be subject to certain restrictions and limitations as to the number and nature of other Directorships which they might hold. If this were done, it is thought that competent Boards could be secured.

4. My Committee are not unanimous on the subject matter of this correspondence and, as has been pointed out, the foregoing represents the views of the majority. They feel, however, that the opinion of the minority on the Committee of this Chamber should also be put forward for consideration and the views of the latter, favouring the location of the Boards in London, are as follows :—

(*a*) The delays complained of when references are made to the London Boards, could be minimized by the Boards being required to delegate larger powers to their Agents in India. Investigation would show that the London Boards are not wholly responsible for the delays and in considering the Railway Board's position it should not be overlooked that its operations have been largely controlled by the money placed at its disposal in the yearly Budget.

(*b*) As regards feeder lines. If a Company refuses to give the necessary guarantee or rebate to these lines, it is always open to Government to do so. The minority would here add that the intervention of the London Boards has often been of value and has prevented the construction of lines of little use. It is felt that the remedy, if one be needed, is not to bring the Boards to India, but for the Railway Board to put a clause in the contract, requiring Railways, to whom lines are leased, to undertake the working of such feeder lines as they may decide are to be built, on such terms as Government may lay down.

(*c*) The objection that the London Boards are out of touch with India probably arises because those interested have found that Railway facilities have not kept pace with the traffic. This, it is submitted, is not due to want of knowledge but to want of funds, the responsibility for which rests on the Government of India and not on the London Boards. The latter, have, usually, on their directorate gentlemen who have recently served in India and who are quite in touch with the requirements of this country : and the practice of sending a

Director periodically to India (and this the minority emphasize as essential), enables the Home Boards to keep in touch with the changing conditions. If, moreover, the London Boards are not considered sufficiently strong at present the minority of my Committee submit that there will be no difficulty in securing, in England, Directors with special knowledge of Railway administration and that, if necessary, it might be insisted upon that a large proportion of the Directors of the London Boards should hold this special qualification.

(*d*) A point in favour of the Boards being retained in London is the fact that the final arbiter of the Railway policy in India, is the Secretary of State for India. The Boards by their location in London are in close touch with him, through his representatives, who attend the Board's meetings. With the location of the Boards in India, this advantage will be gone and the trade will be deprived of a very useful protection.

(*e*) The proposed alternative to the London Boards is a Board in India composed of Europeans and Indians. The great drawback of such a Board would be (1) lack of essential knowledge of Railway working (2) a comparatively limited number of men from whom such a Board could be selected and (3) frequent changes in the personnel especially as regards Europeans, which must militate against efficiency. The Board would have to be selected from men who are mostly fully employed and who would have very little time to give to the working of the Railway. These conditions would make it extremely difficult to obtain a really efficient Board.

(*f*) The minority of my Committee does not agree that the English Financial market must necessarily in the future be considered closed to India and that therefore one of the advantages of having the Boards in London will disappear. No one can definitely say that this will be so and the minority therefore submit it will be unwise to do away with a channel which has admittedly been

of great value in the past unless great compensations in other directions are forthcoming from the change.

(*g*) The purchase of stores, etc., in England is by no means the least of the functions of the London Boards, and the co-operation of Boards with their Consulting Engineer situated in the same city, is of the greatest advantage in arriving at decisions such as are necessary in designing bridges, locomotives, etc. Such collaborations are of great value and enable Railways to keep in touch with the latest practice in other parts of the world. If the Board of Directors were in India, it would be still necessary for them to have Agents in London. Railway Companies in the Argentine are controlled by Boards situated in London, exactly as is the case in India. Those Railways have not been restricted in finance in the same degree as have the Indian Railways, and they are accepted as some of the most go-ahead Railways in the world. If the system has answered well in that country, where conditions are very similar to those in India, it is difficult to conceive why it should be a failure in this country. The minority of my Committee therefore venture to suggest that it would be best to retain the present organization and remove the objections by protecting clauses in new contracts.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD).

No. 188-F/16.

DATED SIMLA, the 25th of May 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I am directed to acknowledge, with thanks, the receipt of your letter No. 456/101, dated the 20th May 1918,

communicating the views of your Committee regarding the suggested management of Indian Railways by Companies with the Boards of Directors in India.—Yours faithfully,

S. C. TOMKINS,
Asstt. Secretary, Railway Board.

APPENDIX R-1.

POST OFFICE HOLIDAYS.

No. 993-A OF 1918.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 9th March 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copies of a letter from the Government of India, Finance Department, No. 1659-D, dated 9th February 1918, and enclosure and to request that you will favour this Government with the opinion of the Chamber on the proposal made in it.—I have, etc.,

A. F. L BRAYNE,
Under Secretary to Government.

No. 1659-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 9th February 1918.

The CHIEF SECRETARY TO THE GOVERNMENT,
Bombay.

SIR,—I am directed to forward a copy of a letter from the Honorary Secretary, All-India Shia Conference, Lucknow, dated the 17th September 1917, and enclosure, requesting that the tenth day of Muharrum may be added to the list of Post Office holidays for Muhammadans.

2. The Government of India are inclined to favour the proposal to increase to seven, the existing six additional Post Office holidays mentioned in Resolution No. 4675-4722-51 recorded in this Department on the 25th June 1911, as modified, in the case of the Burma Circle, by Resolution No. 4635-P. & T., dated the 26th April 1917. But, before making any addition to the list, they would be glad if His Excellency the Governor in Council after consulting the business community and other persons interested, would favour them with an expression of his opinion on the subject.—I have, etc,

P. C. TALLENTS,

Under Secretary to the Government of India.

Copy of a letter from the Honorary Secretary, All-India Shia Conference, Lucknow, to the Private Secretary to His Excellency the Viceroy of India, Simla, No. 3926, dated the 17th September 1917.

I have the honour to submit herewith copy of Resolution No. 16 passed by the 10th Annual Sessions of the All-India Shia Conference for favourable consideration.

Copy of Resolution No. 16 passed by the 10th Annual Sessions of the All-India Shia Conference.

It was unanimously resolved that this Conference most respectfully requests the Government of India to add the 10th of Muharrum in the list of holidays of Post Offices for Muhammadans.

No. 284/91/H of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 26th March 1918.

The UNDER SECRETARY TO GOVERNMENT,

FINANCIAL DEPARTMENT,

Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 993-A of the 9th instant and in reply to state that my

Committee have no objection to the inclusion of the tenth day of Muharrum in the list of Post Office holidays.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 8359.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

POST OFFICE.

RESOLUTION.

SIMLA, the 19th August 1918.

In the Resolution No. 4675-4722-51, dated the 26th June 1911, as modified in the case of the Burma circle by Resolution No. 4635-P. & T., dated the 26th April 1917, the Government of India decided which days should ordinarily be observed as additional Post Office holidays, and directed that in all circles, except Madras and Burma for which special lists were drawn up, *Id-uz-Zuha* should be observed instead of *Muharram* as it was held to be the more important of the two festivals.

2. It has, however, recently been represented that the tenth day of *Muharram* should be added to the list, and, after consulting local Governments and commercial bodies, the Government of India have now decided that, with effect from this year, the tenth day of *Muharram* shall be added to the list of additional Post Office holidays in all circles.

ORDERED that a copy of this Resolution be forwarded to all Local Governments and Administrations, to all Chambers of Commerce and Trades Associations, to all Departments of the Government of India and to the Director General of Post and Telegraphs.

Ordered also that it be published in the *Gazette of India*.

E. P. JONES,

for Secretary to the Government of India.

APPENDIX **R-2.**

MAXIMUM WEIGHT FOR LETTER POSTAGE.

TELEGRAM No. 778/146/L, dated 2nd September 1918.

From—The Secretary, Chamber of Commerce, Bombay.

To—The Director General, Posts and Telegraphs, Simla.

Committee Bombay Chamber understand that orders have been received here to refuse letters over eight ounces weight. This regulation will cause great inconvenience to banks and merchants, and Committee therefore suggest it should be rescinded if possible.

TELEGRAM, dated 12th September, 1918.

From—Director General, Posts and Telegraphs, Simla.

To—Secretary, Chamber of Commerce, Bombay.

Your Telegram para. 2 regarding eight ounce limit for letters to United Kingdom and British Possessions. What reasonable limit do you suggest for weight of letters so as to prevent letter post being used for traffic in merchandise? Would two pounds suffice?

TELEGRAM No. 796/146/L, dated 14th September 1918.

From—Secretary, Chamber of Commerce, Bombay.

To—Director General, Posts and Telegraphs, Simla.

Reply your telegram eleventh. Committee Bombay Chamber consider limit of two pounds for weight of letters would suffice.

No. 1718-F. P.

POSTS AND TELEGRAPHS.

CALCUTTA, the 3rd October 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to the correspondence ending with your telegram, dated the 14th ultimo, I am directed to inform you that

the Government of India have agreed to raise from 8 ounces to 2 pounds the limit of weight of a letter (registered or unregistered) other than an official letter or a letter addressed to a member of His Majesty's Army or Navy—for places in the United Kingdom, Europe and the United States of America. I am to add that revised instructions on the subject are being issued accordingly.—I have, etc.,

P. SHORT,

Offg. Assistant Director-General.

APPENDIX S.

BUNKERING OF JAPANESE STEAMERS.

No. 202/121/B of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 1st March 1918.

The SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—My Committee are informed that a telegram has been received by the Millowners' Association from the Coal Controller, Calcutta, to the effect that the prospect of immediate supplies of coal for the local Mills is distinctly bad and that steps should be taken at once to charter Dutch steamers for the purpose of bringing Bengal coal to Bombay by sea. The position generally is, therefore, very serious and is, my Committee submit, aggravated by the fact that steamers of the various Japanese Shipping Companies are receiving bunker coal in Bombay from such small stocks as the local Controller has been able to accumulate.

2. My Committee venture to suggest that the Government of India might consider the desirability of intimating to the Japanese Shipping Companies that, pending a return to normal conditions, they should arrange to lay in stocks of Japanese coal at the various coast ports in India and at Colombo to meet the bunker requirements of their steamers.

3. My Committee propose to address you further on the subject of coal supplies after they have collected specific instances of apparent wastage of wagon space on the railways.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 647/W OF 1918.

REVENUE DEPARTMENT,

WAR

BOMBAY CASTLE, 12th March 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 202/39, dated 1st March 1918, in which you suggest the desirability of intimating to the Japanese Shipping Companies that, pending a return to normal conditions, they should arrange to lay in stocks of Japanese coal at the various coast ports in India and at Colombo to meet the bunker requirements of their steamers, I am directed to state that the Government of India have been addressed in the matter.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

No. 1330/W OF 1918.

REVENUE DEPARTMENT,

WAR

BOMBAY CASTLE, 8th June 1918.

The SECRETARY, CHAMBER of COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 647/W, dated 12th March 1918, regarding the bunkering of Japanese steamers, I am directed to say that the Government of India have ascertained that the quantities of coal which have been supplied in the first three months of this year to Japanese owners, excluding the case of vessels under charter to British or other allied owners, are

very small, namely, 4,350 tons at Bombay and 1,016 tons at Karachi. In view, however, of the very difficult railway position they have acted on the suggestion contained in your letter No. 202/39, dated the 1st idem, and will approach the Japanese Government and request them to instruct the Japanese Shipping Companies to make arrangements, as far as possible, to coal their ships elsewhere than at Indian ports or at Colombo, or, to meet cases where this cannot be conveniently arranged, to lay in stocks of Japanese coal at these ports for bunkering their steamers.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

APPENDIX T.

MASTERS OF SAILING SHIPS.

BURMA CHAMBER OF COMMERCE,
RANGOON, 10th September 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Masters for Sailing Ships.

DEAR SIR,—I am directed to enclose, for your information, a copy of a letter which this Chamber has forwarded to the Government of Burma on this question.—Yours faithfully,

C. A. CUTTRISS,
Secretary.

BURMA CHAMBER OF COMMERCE,
RANGOON, 9th September 1918

The SECRETARY TO THE GOVERNMENT OF BURMA,
Rangoon.

SIR,—Your letter No. 189/48-27, dated August 5th, 1918, and enclosure have had the careful attention of this Chamber, and, in

reply, I am directed to invite your attention to the concluding sentence of the enclosure which states that the Government of Bengal have been in communication with the Port Officer, Calcutta, and are given to understand that there would be no difficulty in obtaining Home Trade Masters (Indians) if required.

2. In this connection I am to point out that members of this Chamber, who are interested in the subject, have tested the possibility of obtaining such Masters and Mates in Calcutta, Bombay and Madras, and, far from finding that there is "no difficulty," have experienced very considerable difficulty, if not actual impossibility, in finding Masters and Mates for sailing vessels of over 300 tons burden. As a matter of fact, the Port Officer, Calcutta, who implies that there is no difficulty in the way, was unable to give any assistance when applied to by a Member of this Chamber; and simply referred the enquirer to the Port Officer, Bombay, *vide* his letter No. 5389, dated August 16th, 1918, and the Port Officer, Bombay, is apparently as helpless in the matter as the Port Officer, Calcutta.

3. The broad fact seems to be that Government, as represented by their Shipping Controller, has induced certain firms to build sailing ships on the understanding that reasonable official assistance would be afforded in building and using such vessels. Yet, although it is war time and the need of shipping is extremely urgent, one finds statements like the following in letter No. W150, dated August 14th, from the Controller of Shipping, Indian Munitions Board :—

> "Regarding the question of altering or annulling Section 13 of the Merchant Shipping Act of 1859, I have to inform you that it has been decided by Government that no alteration shall take place and the matter cannot again be put forward by the Munitions Board as the question of navigation of vessels after completion does not come within its province."

Comment seems to be superfluous.

4. The difficulty in the way of officering ships could, I am to suggest, be easily overcome in two ways. First of all, there is a

large number of native mariners who have sailed the Indian seas for years and are fully competent to command or otherwise officer such wooden ships as are likely to be constructed in India and Burma, and which are not likely in any instance to exceed a net register of 750 tons. But they have not the certificate of competency required by Government. The official examination for such certificates is held in English. But these weather-beaten native mariners are not English scholars. They merely claim to be efficient seamen. So the examination is beyond them. I am to suggest that, for the period of the war, and for a reasonable period afterwards, these men, many of whom have been ploughing the Indian Ocean from childhood in the old-fashioned brigs so well-known in Indian ports, should be permitted to appear before Port Officers at any of the leading ports to undergo an oral examination in the vernacular. If they can prove to the satisfaction of the Port Officer concerned that they possess the necessary knowledge to serve as Mate or Commander of a coasting sailing vessel, then they should be provided with a temporary certificate of competency as Master or Mate, as the case may be. Secondly, it should be made lawful for those holding certificates, issued under the authority of the Government of Ceylon, to officer sailing ships plying in Indian waters; for if a mariner is competent to sail a vessel in that part of the Indian Ocean which borders Ceylon, he is also probably competent to navigate the same ocean slightly further to the north.

5. I am to urge that this question of officering ships be reconsidered at a very early date; for, if Government encouragement of shipbuilding is to be effective, Government regulations should not stand in the way of a free flow of Masters and Mates for such ships as may be built. The emergency that exists does not merely apply to the building of ships, but also to officers to command them, as one without the other is practically useless and merely represents so much labour in vain.—I have, etc.,

C. A. CUTTRISS,

Secretary.

No. 856/150/M OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 3rd October 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to send you herewith for information a copy of a letter which has been addressed to the Government of Burma by the Burma Chamber of Commerce and to state in connection therewith that my Committee understand this matter is also engaging the attention of the Port Officer, Bombay, who has submitted a scheme to the Government of India for the purpose of making use of the services of competent seamen.

2. I am to request that your Department will give this subject careful consideration and, if any such scheme be approved, that it will be brought into operation as early as possible.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 11069.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 9th October 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In reply to your letter, No. 856/150, dated the 3rd October 1918, I am directed to say that the question of the supply of officers for sailing vessels of more than 300 tons has for some time past been under the consideration of the Government of India who are in communication with the Local Governments on the proposal to take legislative action with a view to relaxing the provisions of section 13 of the Indian Merchant Shipping Act of 1859, so far as

sailing vessels from 301 to 600 tons are concerned. When a decision is reached your Chamber will again be addressed on the subject.—I have, etc.,

I. D. ELLIOTT,
Deputy Secretary to the Government of India.

APPENDIX U.

SHIPMENT OF MANGANESE ORE.

No. G. M/237.

BOMBAY, 6th May 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

"Suppliers must deliver the ore alongside as fast as steamer "can receive including night, Sunday and holiday work if "required by steamer."

DEAR SIR,—With effect from the 1st April the above clause has been introduced without notice by steamers Agents on Shipping Orders for Manganese Ore, with, we believe, the sanction of the Indian General Conference in London which regulates the allotment of tonnage.

As the clause reads it is clear that this innovation is intended to throw any extra expense involved in carting and handling ore in order to expedite the working of a vessel on to the ore shipper and we submit this is neither equitable nor in accordance with custom of the port.

We have no objection to expediting the loading of steamers as much as we can, but we think the steamer should pay our actual extra out-of-pocket expenses for doing so as it is essentially to the steamer's advantage for work to be expedited.

The practice hitherto (which we submit amounts to a custom of the port) has been for Steamer Agents to arrange with Exporters

of ore or their carting contractors regarding Sunday, Charter Party holiday and night work, the custom invariably having been for the steamer to pay the extra cartage charges involved for exceptional facilities, just as the steamer pays Port Trust and Customs fees for similar facilities.

Accordingly exporters are not covered for this innovation amounting to 6/12 annas per ton in their selling contracts and are not able to recover from their buyers for the reason that the benefit is neither to the buyer nor exporter but solely to the ship.

A further grievance which the exporter has against the clause is that under it a vessel may demand not only Sunday, Charter Party holiday and night work, but can demand that the shipper shall place alongside during the day sufficient ore in excess of what she can lift during the day to enable her to work at night free of cost for keeping Dock gates open, etc.

This at first glance does not appear so unreasonable but it will be clear to anyone who has a knowledge of the restricted space on dock wharves and their approaches that if the steamer does not clear the wharf as fast as the ore is brought alongside, the wharf soon becomes congested, with the result that carts cannot be freely taken in, unloaded and taken out, so that long trains of carts are unnecessarily detained.

In a recent case, owing to a vessel ordering double the amount of ore down that she could lift during the day (in order to avoid night charges), carts hired at Rs. 6/- per day and calculated to make 6 trips were only able to make 4 trips adding 50 per cent. to the already high cost of cartage.

We submit that as heretofore vessels should pay extra to the extent of actual extra cost for Sunday, Charter Party holiday and night work and that if they require extra ore carted during the day to enable them to load at night without incurring Port Trust and Customs night charges they should pay a reasonable sum in lieu of any charge for night carting on any ore which has been carted during the day and not put on board to compensate for detention to carts through resultant congestion of wharfs and approach roads.

We shall be obliged if you will submit the foregoing to your Committee and favour us with a ruling as to whether the ship or the ore exporter should pay extra charges incurred for the benefit of vessels requiring extra despatch.

This will enable us to take the matter up with the Indian General Conference.—Yours faithfully,

KILLICK NIXON & Co.

Agents for

The Central India Mining Co., Ld.

The Shivrajpur Syndicate, Ld.

Rao Saheb D. Laxminarayan.

N. R. HOLMES.

Ag. Agent & General Manager,

C. P. Prospecting Syndicate, Ld.

W. H. CLARK,

Agent, Societe Maritime & Commerciale.

W. & A. GRAHAM & Co.

Agents for the Carlton Iron Works.

No. 466/6/R. of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 23rd May 1918.

MESSRS. KILLICK NIXON & Co. & OTHERS,

Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your joint letter No. G. M. 1/237, dated 6th instant, regarding the introduction of a new clause by steamer Agents in shipping orders for Manganese Ore and asking for this Chamber's ruling as to who should pay extra charges incurred for vessels requiring extra despatch.

2. In reply I am to state that as my Committee understand the clause referred to was agreed to in London, they are of

opinion nothing can now be done except that the signatories to the letter under reply might approach their home friends with a view to obtaining compensation for those contracts entered into prior to the date on which the new clause came into force.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. G. M1/291.

BOMBAY, 5th June 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—We are in receipt of your letter of 23rd instant in reply to our No. G. M. 1/237 but fear from the tenour of your reply that we did not make ourselves quite clear.

We have no knowledge of the clause having been generally agreed to in London except by the shipowners among themselves and we certainly have never agreed. Our concern is not so much with reference to the few shipments that have been made and in which the new clause has been enforced as with the future and our object in addressing your Chamber was to obtain the views of your Committee as to whether the ship or the shipper should in equity pay extra charges incurred by the latter for the benefit of the former.

We now beg to submit the question in another way for the favour of your Committee's views.

(1) Does or does not the practice invariably followed prior to April 1st, 1918, by steamer Agents of themselves paying such extra charges for night Sunday and Holiday work constitute a "Custom of the Port?"

(2) Is it equitable or not that extra charges incurred in order to give a vessel despatch should be borne by the ship?

We are quite aware that shipowners have succeeded in inducing the Indian General Conference in London to admit the clause

but we think it highly probable that the Indian General Conference knows nothing about the custom of this port or even that the clause bears hardly on shippers of ore.

We therefore wish to represent our views to the Indian General Conference with a view, if they are considered reasonable, to getting the objectionable clause rescinded or modified.

Will you be good enough to refer the matter to your Committee and favour us with their replies to the above specific questions.—We are, etc.,

KILLICK NIXON & Co.

Agents for

The Central India Mining Co., Ld.

Rao Saheb D. Laxminarayan.

The Shivrajpur Syndicate, Ld.

No. 528/6/R. of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 12th June 1918.

MESSRS. KILLICK NIXON & Co.,

Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter No. 291, dated 5th instant, in further reference to the question of the introduction of new clause by Steamers' Agents on shipping orders for manganese ore. In reply to the first question you raise I am to state that the opinion of my Committee is that prior to the 1st April 1918 it was the custom of this port that shippers were not called upon to bear any extra expenses involved by carting a greater quantity of ore than the minimum daily quantity stipulated for in the shipping orders. As regards the second question you raise I am to state that my Committee are unable to express an opinion on abstract questions of equity.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX V-1.

GOODS CONSIGNED "TO ORDER."

No. B-1971.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 4th July 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—Representations have been received by the Trustees regarding the congested conditions of the storage accommodation in the Docks, and it has been stated that one of the difficulties experienced in dealing expeditiously with import cargoes is the large percentage of entries in ship's general manifests of consignments "to order" without mention of names of owners or consignees. In the absence of such particulars the Dock Department has no means of communicating with, or supplying consignees with information regarding arrival and landing of goods.

2. It has been suggested that your Chamber could assist in this matter by representing to shippers at home through representative associations, or by such other means as may be feasible, the delay and inconvenience caused by the practice referred to.

3. I am to ask that the views of the Chamber on the point may please be communicated to the Trustees.—I have, etc.,

J. TYERS,
Secretary.

No. 619/134/C OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 15th July 1918.

The SECRETARY,
BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. B/1971, dated 4th instant, regarding import cargoes consigned "to

order" and to state in reply that the members of this Chamber have been circularized on this subject and requested to arrange with their consignors to make out Bills of Lading, whenever possible, either in the name of the consignee or bank and to avoid " to order " bills.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 616/134C OF 1918.

THE CHAMBER OF COMMERCE,
BOMBAY, 16th July 1918.

The IMPORTING MEMBERS
OF THE CHAMBER OF COMMERCE,
Bombay.

GENTLEMEN,—Regarding the congested condition of the storage accommodation in the Docks, the Bombay Port Trust have written to this Chamber pointing out that one of the difficulties experienced in dealing expeditiously with import cargoes, is the large percentage of entries in ships' general manifests of consignments " to order " without mention of names of owners or consignees. In the absence of such particulars the Dock Department has no means of communicating with or supplying consignees with information regarding arrival and landing of goods.

2. The Committee of this Chamber therefore request that you will kindly write to your consignors and ask them to make out Bills of Lading, whenever possible, either in the name of the consignee or of a bank, as the case may be and to avoid " order " Bills of Lading. I am to add that where the Bill of Lading is made out to a bank what is required is a marginal note of the real consignee's name in the captain's copy of the Bill of Lading.

3. The trouble in this matter arises from the fact that documents usually arrive considerably after the steamers to which they relate. When the steamer reaches Bombay the only document in the hands of the Port Trust is the preliminary copy of

the manifest which comes with the ship and if a large proportion of the goods are shown consigned "to order," the Port Trust do not know who the consignees are and cannot therefore communicate with them.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX V-2.

CONGESTION AT THE DOCKS.

ALLOWANCE OF "FREE" DAYS.

No. B-2006.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 8th July 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to inform you that the present congested state of the Transit Sheds in the Docks owing to the non-clearance of import cargoes has been engaging the attention of the Trustees and the following proposal has been put forward by the Docks Manager as a measure likely to assist consignees in taking delivery of their goods and the Port Trust in the more speedy clearance of the sheds. I am to ask that you will please favour the Trustees with your views on the proposal at the earliest possible date.

Docks Manager's proposals.

"Owing to the irregular and uncertain arrival of shipping advices, bills of lading, etc., particularly from Home, great delay is experienced in the delivery and clearance of import cargoes from the docks; the transit sheds are continually congested and heavy extra charges on goods become payable

The following instances will exemplify conditions now prevailing in the Docks.—

S. S. "Clan Fraser" berthed at C. R. Prince's Dock for discharge of imports, 22nd May 1918.

Cargo discharged	8,000 tons (approximate)	
Cargo delivered up to 22nd June 1918	700	„ „
Cargo undelivered	2,300	„ „

(9,260 packages mostly piece-goods)

(The complete manifest had not been received on 22nd June 1918).

S. S. "City of Agra" berthed at No. 2, Victoria Dock, for discharge of imports, 27th May 1918.

Cargo discharged	5,780 tons (approximate)	
Cargo delivered up to 22nd June 1918	1,890	„ „
Cargo undelivered	3,890	„ „

(13,000 packages, a large quantity of which are piece-goods)

(The complete manifest had not been received on 22nd June 1918).

S. S. "City of Adelaide" berthed at No. 10, Victoria Dock, for discharge of imports 26th May 1918.

Cargo discharged	4,500 tons (approximate)	
Cargo delivered up to 22nd June 1918	2,075	„ „
Cargo undelivered	2,425	„ „

(about 5,000 packages pieee-goods and 2,800 corrugated sheets)

(The complete manifest was received on 13th June 1918).

At No. 10 Victoria Docks, there is, in addition to the above, cargo ex S. S. "Elysia" of 24th April 1918, to the extent of some 1,500 packages, mostly piece-goods, lying uncleared on 22nd June 1918.

Similar conditions are experienced, more or less acutely, with all cargoes from Home and in certain cases with those from elsewhere, and this results in increasing congestion throughout the

Docks and in greater and greater difficulties in the handling of fresh cargoes by the Docks Department.

Consignees' difficulties are a subject of frequent representation and recently a deputation of the Presidency Trades' Association met the Docks Manager and discussed the situation.

A number of minor suggestions made have already been given effect to, but one of the principal points of discussion had reference to the difficulties resulting from the present Port Trust system of giving landing dates of import cargoes, and there can be no doubt that a simplification of this would have most beneficial results to all interests.

It is now recommended that, as a tentative measure, the system at Karachi of declaring a general landing date, that on which the bulk of a vessel's cargo has been landed into a Docks Transit Shed, shall be introduced in Bombay.

The number of "free days" to be allowed to consignees under the proposal has to be considered. At present consignees are allowed 7 free days in the case of dutiable imports, and 5 free days in the case of duty free. Packages are tallied, as far as possible, and the "free days" run from the actual day of landing. With a general landing date, declared, for example, to be the 5th day after a vessel has commenced discharge a consignee of cargo landed on the 1st day will have 4 extra "free days" on his consignment so landed, and so on there will be extra "free days" for all cargo landed up to the 5th day. A consignee of cargo landed after the 5th day will be in a correspondingly worse position but his case will, if necessary, be met by provisions for exceptions.

At Karachi 5 free days only, in the case of all imports, are allowed and it is thought that in this matter and under the present proposal Bombay should follow Karachi. In Calcutta it is to be noted that 3, in some cases only 2, "free days" from the actual day of landing are allowed.

In the event of these recommendations being accepted, the orders will run as follows—on the lines followed at Karachi—viz:—

"The landing date of a vessel's import cargo will be the day on which the bulk of the cargo has been landed in the Docks.

The landing date will be fixed under the authority of the Docks Manager.

All goods will be allowed storage in the Docks, free of rent, for 5 days.

The Docks Manager may grant such extension of 'free days' as he may consider necessary in the case of portions of consignments landed in the Docks subsequent to the fixed landing date.

An extension will also be granted, if necessary, in the case of wines and spirits, the landing date for which will be the day on which the balance of such consignments has been landed in the Docks.

The Docks Manager will also grant extensions of the "free days", as may be considered necessary, when consignments or portions thereof cannot be traced in the Docks before the expiry of the free days. Such extensions, however, will only be granted on the portions of a consignment that cannot be traced and provided that the consignee had taken due delivery of traceable portions (if any) of the consignment. Such extensions will date from the time when such consignments or portions thereof are traced and available for delivery.

Enquiry letters will be replied to in due course, but it is necessary for importers, in the first instance, to obtain information in respect of their consignments by daily verbal enquiries from the Docks Shed Officers. In cases where delivery of a consignment cannot be given, after presentation of importers' completed documents endorsement to that effect by a Docks Assistant Manager will be made on the Bill of Entry or Transhipment Permit ".

The following amendment of the Docks Scale of Rates will be necessary :—

"SECTION III. *Rents.*

Cancel (a) paras. (1) and (2) and substitute therefor.—

(1) All goods will be allowed storage in the Docks, free of rent, for 5 days".—I have, etc.,

J. TYERS,
Secretary.

No. 641/130 C of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 18th July 1918.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. B. 2006, dated 8th instant, regarding the present congested state of the Transit sheds in the Docks and requesting the views of this Chamber on a proposal that has been put forward by the Docks Manager. In reply I am to state my Committee have no objection to the suggested change being given a trial.-- I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX W-1.

CULTIVATION OF LONG STAPLED COTTON IN INDIA.

No. 643.

Simla, the 7th December 1917.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to state that the Indian Cotton Committee is desirous of examining three representatives of your Chamber as witnesses. I am, therefore, to request that your Chamber will be good enough to nominate three members to give evidence before the Committee. I enclose four copies of the questions which are being issued by the Committee — one for the information of the Chamber and the others for the representatives nominated to appear before the Committee. I should be much obliged if the replies to the questions could be sent to me before the 10th January 1918, in order that I may get them printed up

for the use of my Committee. As at present arranged the Committee will visit Bombay from 24th January to 3rd February 1918. The time and place at which the oral evidence of the representatives of the Chamber will be taken will be intimated later.—I have, etc.,

F. NOYCE,
Secretary.

INDIAN COTTON COMMITTEE.

When forwarding their answers to the questions suggested for their assistance, witnesses are requested to fill in and return this form.

Name :—

Permanent Postal Address:—

Profession, occupation, or appointment:—

If representative of a body, the name and address of the body represented:—

Please read carefully the instructions given on the next page.

All communications for the Committee should be addressed:—
The Secretary,
Indian Cotton Committee,
Camp.

INDIAN COTTON COMMITTEE.

INSTRUCTIONS TO PERSONS INVITED TO GIVE EVIDENCE BEFORE THE COMMITTEE.

1. The questions in the accompanying lists have been framed so as to cover as far as practicable, the whole scope of the enquiry to be made by the Indian Cotton Committee. *It is not intended that individuals or bodies invited to give evidence should attempt to answer all the questions.* The Committee will naturally attach importance to the practical experience and special knowledge which witnesses have acquired of the matters regarding which they offer opinions.

2. Each witness will also be examined orally by the Committee. At the oral examination, he will probably be examined on his written evidence in order to make clear doubtful points, and otherwise to enable the Committee to estimate its value.

3. A Chamber of Commerce or similar body invited, as a Chamber or body, to give evidence, may either submit one set of answers to the questions, which it desires to answer, and select not more than three representatives to support its views in oral examination; or it may nominate two or three individuals to give each his own views in writing and afterwards orally. These individuals may be selected either as representing different interests, or as having knowledge and experience of different subjects, or as representing different views on one or more subjects.

Individuals who are members of Chambers of Commerce or similar bodies may give evidence, at their own request or by invitation, independently of these arrangements. The evidence of these witnesses will be taken as representing their individual views only.

4. In answering the printed list of questions, witnesses need not restrict themselves to a series of answers to the questions on which they desire to give evidence. The questions are intended merely as a guide to show witnesses the matters on which the Committee desires to gather information and opinions. The Committee prefers that witnesses should submit their views in a connected statement for each subject, and include in each such statement their answers to the various questions.

5. Witnesses who desire that any portions of their evidence should be treated as confidential are requested clearly to mark such portions. Oral evidence will also be treated as confidential when witnesses so desire. They will be given the opportunity of revising the proofs of their oral evidence.

F. NOYCE,

Secretary.

3rd September 1917.

I.—AGRICULTURAL EXPERIENCE.

(*a*) "DESHI" SHORT STAPLE COTTON.

1. In what cotton growing districts have you been stationed and for what period in each? Have you been in actual touch with cotton cultivators?

2. What varieties of *deshi* short staple cotton are grown in the districts with which you are acquainted?

3. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton?

4. What are the average yields and profits per acre?

5. What rotations are followed and what manures, if any, are applied?

6. How does the return to the cultivator of the different varieties of *deshi* short staple cotton compare with the return from (*a*) *deshi* long staple cotton, (*b*) other *deshi* crops, (*c*) exotic cottons?

7. Does the area under *deshi* short staple cotton fluctuate at all largely in the districts with which you are acquainted, and if so, is there any special reason for this? Is there any possibility of an increase under *deshi* short staple cotton and, if so, what are the factors which would limit that increase?

8. To what uses is the seed put? Is any seed selection practised and, if so, on what principles? Is seed selected for sowing specially hand ginned?

9. Please add any remarks you consider may be helpful to the Committee on the general economic state of the cotton growing districts with which you are acquainted.

N.B.—Please see note at end of Section (*c*) below.

(*b*) "DESHI" LONG STAPLE COTTON.

10. In what cotton growing districts have you been stationed and for what period in each? Have you been in actual touch with cotton cultivators?

11. What varieties of *deshi* long staple cotton are grown in the districts with which you are acquainted ?

12. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton ?

13. What are the average yields and profits per acre of different varieties of *deshi* long staple cotton or which you have had experience ? How do these compare with those of (*a*) *deshi* short staple cotton, (*b*) other *deshi* crops, (*c*) exotic cottons ?

14. What rotations are followed and what manures, if any, are applied ?

15. What, in your opinion, are the special conditions which would affect any increase in the area under *deshi* long staple cotton in the districts with which you are acquainted, *e.g.*, length of ginning season, irrigation available, climatic considerations, competition with food crops, limitation owing to necessity of observing rotations, labour supply, etc. ?

16. Do you consider that, in the cotton growing tracts with which you are acquainted, the right varieties of *deshi* long staple cotton are being pushed in the right districts or whether still superior types could be introduced ?

17. What measures would you recommend to prevent the mixing of *deshi* long staple cotton with (*i*) *deshi* short staple cotton (*ii*) exotic cotton, (*a*) in the field, (*b*) in the factory ?

18. To what use is the seed put ? Is any seed selection practised and, if so, on what principles ? Is seed selected for sowing specially hand ginned ?

19. Please add any remarks you consider may be helpful to the Committee on the economic state of the cotton growing districts with which you are acquainted ?

N. B.—Please see note at end of section (*c*) below.

(*c*) Exotic Cotton.

20. In what cotton growing districts have you been stationed and for what period in each ? Have you been in actual touch with cotton cultivators ?

21. What varieties of exotic cotton are grown in the districts with which you are acquainted?

22. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton?

23. What are the average yields and profits per acre of the different varieties of exotic cotton of which you have experience? How do these compare with those of (*a*) *deshi* short staple cotton, and (*b*) *deshi* long staple cotton, (*c*) other *deshi* crops?

24. What rotations are followed and what manures, if any, are applied?

25. What, in your opinion, are the special conditions which would affect any increase in the area under exotic cotton in the districts with which you are acquainted, *e.g.*, length of ginning season, irrigation available, climatic considerations, competition with food crops, limitation owing to necessity of observing rotations, labour supply, etc.?

26. Do you consider that, in the cotton growing tracts with which you are acquainted, the right varieties of exotic cotton are being pushed in the right districts or whether still superior types could be introduced?

27. What measures would you recommend to prevent the mixing of exotic cotton with (*i*) *deshi* short staple cotton, (*ii*) *deshi* long staple cotton, (*a*) in the field, (*b*) in the factory?

28. What is your opinion as to the desirability of importing seed direct from America or Egypt as required, as against relying on selected seed grown in India?

29. Please add any remarks you consider may be helpful to the Committee on the economic state of the cotton growing districts with which you are acquainted?

N.B.—The Committee would be obliged if you would give them your views as to the best organisation for handling cotton in your province. Under this head you might consider research in connexion with improvement of the plant, establishment of seed farms for the production of improved seeds, district staff necessary and the regulation of buying agencies and ginning factories.

II.—COMMERCIAL ASPECT.

30. Give, as fully as possible, an account of local trade customs with which you are acquainted in regard to the marketing of the cotton crop in particular as regards any systems of agency, advances, future buying or contracts.

31. What are the commercial names of the various grades of cotton with which you are acquainted and from what areas do they come? Do you regard them as suitable and, if not, what alterations would you suggest? Can you suggest any means by which the commercial names could be standardized, *i.e.*, of securing that the same name should be used for the same cotton from whatever locality it comes?

32. What do you consider is the best form of buying agency?

III.—STATISTICAL.

33. Do you consider that the cotton forecast, as at present published, is sufficiently accurate as far as your province is concerned? If not, can you suggest any way in which it could be improved?

34. Can you suggest any methods by which the statistical information published by Government in regard to cotton other than the forecasts, *e.g.*, the cotton press return, could be made of greater use to the cotton trade?

35. What are your views in regard to the daily publication of Liverpool and Bombay cotton prices at up-country markets?

IV.—MANUFACTURE.

(*a*) Ginning and Pressing.

36. What class of gins and presses do you use and how many have you in your factory?

37. What is the size of the bale produced by your factory?

38. What is your opinion as to the relative merits of saw and roller gins?

39. Have saw gins been successful with Indian cottons and, if not, what is the objection to them?

40. Have you experienced any difficulty in obtaining factory labour?

41. Do you find the condition in which raw cotton reaches your factory in any way objectionable, and if so, what remedies would you suggest?

42. Assuming that it were found possible to replace any large quantity of short staple cotton by long staple cotton, would any substantial alteration in your machinery be necessary?

N.B.—The Committee would be obliged by any information you can give them in regard to the general question of long *versus* short staple cotton and also in regard to any experience you have had in handling any new staple cotton.

(*b*) Spinning and Weaving.

43. What counts are spun in your factory and what is your principal market?

44. Do you find the condition in which cotton reaches your factory in any way objectionable, and if so, what remedies would you suggest?

45. What, in your opinion, would be the effect on the cotton market generally if any large proposition of the short staple cotton at present grown in India were replaced by long staple cotton?

N.B.—The Committee would be obliged by any information you can give them in regard to the general question of long *versus* short staple cotton and also in regard to any experience you have had in handling any new staple cotton.

V.—GENERAL.

46. Does your experience indicate that buyers in the past have been prepared to encourage the growth of improved cottons by offering a premium for them?

47. Do you consider that the water rates charged have any effect on the cultivator's preference for a particular crop?

48. Do you consider that any changes are called for in the schedule of water rates at present in force?

49. Do you consider that the tenure on which land is held in the tracts of which you have experience in any way affects the extension of cultivation of cotton ?

VI.—IRRIGATION.

50. Please state what experience you have had of irrigation in general and in particular of irrigation under canals. Have you any experience of canal irrigation assessment work ?

51. When is cotton watered and what is the volume of water required per acre at each watering ?

52. Has it been your experience that cultivators prefer wheat to cotton as an irrigated crop ? If so, what is the reason for the preference ?

53. Does the supply in the rivers increase gradually in spring and decrease gradually in autumn or are both the increase and the decrease sudden ? In either case what is the effect on the cultivator's preference for a particular crop ? Please furnish, if possible, a diagram with statistics illustrating your reply from the canals of which you have experience.

54. (*a*) To what extent do wells exist in the areas commanded by the canals of which you have experience and what steps are required to extend the irrigation under them in those areas ?

(*b*) Have you any experience of tube wells and do you consider that their use would be valuable in this connexion ?

55. Do you consider the existing water rates charged for cotton suitable ? If you can give statistics to explain your answer, please do so.

56. Can you give a rough estimate of the average area of each crop grown on a holding of 100 acres, how are these areas affected by the water supply, the necessity for growing a fodder crop and of preserving suitable rotations of crops ? Would any proposals you have put forward bring about an alteration in these areas ?

57. Do you consider that sufficient water is available for a considerable increase in the area of cotton and, if so, why is a larger area not irrigated?

58. Is it your experience that cultivators prefer *deshi* cotton to American cotton? If so, can you explain their reasons for the preference?

59. Is it your experience that the canal regulations create any difficulties in regard to the irrigation of American cotton?

No. 41/164/I of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 11th January 1918.

The SECRETARY, INDIAN COTTON COMMITTEE,

Camp.

SIR,—I am directed to acknowledge receipt of your letter No. 643, dated 7th ultimo, forwarding four copies of the questions issued by your Committee for distribution to this Chamber's nominees who have been appointed to give evidence before your Committee.

2. My Committee observe from the instructions which accompany the questions that they need not attempt to answer all the questions nor need they confine themselves to direct answers to the questions put. Most of the members of this Chamber who are interested in the cotton trade, are also members of the Bombay Cotton Trade Association or the Bombay Millowners' Association, both of which bodies, will no doubt be giving evidence before your Committee. It is felt therefore that the most useful form to take for my Committee's evidence will be a general report on certain aspects of the Committee's enquiry with specific remarks on a few particular questions.

3. My Committee understand that the objects of the Cotton Committee's enquiry fall roughly under two main heads. (*a*) What measures can be devised to increase the growth of long staple cotton in India? (*b*) What measures can be devised to prevent the mixing of short and long staple cotton and the watering of cotton.

4. In dealing with the first of these two heads my Committee understand that the intention is not necessarily to supplant the cultivation of short stapled cotton in India by long stapled cotton, but (*a*) to increase the total cultivation, the increase to be in long stapled cotton and (*b*) to prevent the deterioration of long stapled cotton or its displacement by short stapled cotton in those districts which have shown themselves to be suitable for the growth of the longer stapled varieties. My Committee wish to emphasise the fact that it is absolutely necessary in the interests of the country as a whole that adequate steps should be taken to insure the cultivation of a sufficient quantity of long stapled cotton. There is no reason why this should ever conflict with the interests of the cultivator, whereas if the cotton that is really wanted is not grown in sufficient quantity the cultivator will suffer in his turn.

5. From the point of view of India it is essential that the Indian mills should be able to secure an adequate amount of long stapled cotton, so as to be independent of America. The gradual improvement in the quality of local manufactures which may be expected to be stimulated by war conditions renders it probable that there will be a steadily increasing demand for long stapled cotton for consumption in this country. From the point of view of the British Empire it is highly important to stimulate the growing of long stapled cotton within the Empire. In this connection it may be noticed that the Royal Commission reporting recently on the resources of some of the Dominions consider that every effort should be made in this direction, even recommending that cotton of the American variety should be cultivated in Australia so as to render Liverpool less dependent on supplies of cotton grown outside the Empire.

6. The first thing to be done is to conserve and improve the indigenous long stapled cottons in this country. The introduction of exotics must of necessity be largely experimental and care should be taken that their introduction should not be at the expense of indigenous long stapled cottons in areas where the latter have been proved to thrive. India has a good market for short stapled cotton both in this country and in Japan and the Continent of Europe. Whatever efforts are made towards the cultivation

of long stapled cotton we think ample supplies of short stapled cotton are certain to be cultivated but without special care being taken the supplies of good stapled cotton are likely to be always in defect.

7. It would be both futile and wrong in principle for Government to use their influence to try and force the cultivator to grow long staple cotton in place of short staple cotton unless the former was going to pay him better than the latter. My Committee would however make this qualification. It will very probably be the case that long staple cotton grown in a district from which such cotton has not previously come, will not immediately realise its true market value. In such circumstances it would, it is felt, be necessary and permissible for Government to employ some artificial stimulus to the growth of long staple cotton, if they were convinced that its growth was in the ultimate interests of the cultivator. It appears to my Committee then, that the first problem to be solved is to find a long stapled cotton plant, which will vie with the shorter stapled varieties in its combination of the following qualities, namely, hardiness, rapidity of germination, yield per acre, ginning percentage and market value. This problem is one for the agricultural expert and my Committee do not propose to offer any remarks on it beyond saying that until it is solved no lasting extension of the growth of long stapled cotton can, in their opinion, be looked for. In this connection it might be mentioned that as far as my Committee's experience goes the only exotic cottons which can be said to be a proved success in this country (by which my Committee mean that they have shown their ability to oust the shorter stapled cotton on their own economic merits without Government assistance) are Cambodia and perhaps Punjab-American. When this problem has been solved the next problem is to ensure that the cultivator receives the full benefit of the increased market value of his produce. That he does not always do so at present is, my Committee think, a generally admitted fact, for which various causes are responsible. One of the principal causes is the system by which money lenders advance money to cultivators on the security of their growing crops. My Committee believe that this system is not so widespread in India as it was 20 years ago; the general

economic condition of the cultivator is no doubt slowly improving and he is gradually becoming less dependent on the money lender and the high prices which have been realised for cotton during the last few years should do something to accelerate his independence. At the same time the practice is still prevalent in many districts and the result of it is that the cultivator frequently does not receive the full market value of his produce. The remedy appears to my Committee to be the extension of co-operative credit societies or the establishment of agricultural banks. The former seems to be the method most suited to present conditions of India.

8. Another cause which in some cases militates against the receipt by the cultivator of the full value for his cotton is the method of buying adopted by many users in this country. My Committee consider that buyers as a class are far too much influenced by the name of the station or district from which the cotton comes to the exclusion in many cases of the intrinsic merits of particular lots. Cotton in India is usually sold to the consumer by the name of its station or district of origin. Particular stations and districts get good or bad names on the market or are known as producing a particular class of cotton. Consequently if a district which produces principally a medium or a short stapled cotton produces also a limited quantity of better cotton, it is almost impossible to sell this limited quantity in India at its intrinsic value. This fact is within the experience of all large merchants who cater for both the export trade and the local mills. The export trade is conducted principally on the type basis. That is to say the exporting merchants supply ranges of types to their selling agents in different countries; these types though they may sometimes be grouped into large territorial groups such as Bengals, Oomrahs, etc., are really known to the buyers by numbers or names. The buyers know nothing and care less about the particular district from which the original type or any tenders made against it come; they buy cotton equal to a particular type and all they want is cotton equal to that type. An exporter can ship cotton from any district against that type so long as the cotton shipped corresponds to the type. In India on the other hand the Millowner or his cotton selector nearly always insists on knowing exactly where any cotton offered to him comes from and allows

the name of the district to influence him very largely in his estimate of the value of the cotton. He is not as a rule willing to judge and buy cotton solely on its merits, but allows himself to be greatly influenced by his preconceived ideas about the usual cotton obtainable from the particular station or district. The theoretical remedy for this would be to do away to a great extent with the territorial method of selling cotton. Broad classifications such as "Oomrahs," "Bengals," "Coomptas," "Westerns," etc., might be retained, but subject to these large groupings cotton should be sold solely by grades based on (*a*) its cleanness and colour, that is, what is usually known in the trade as its "class" and (*b*) its average length of staple. This is the basis on which American cotton is marketed and my Committee know of no fundamental reason why Indian cotton should not be sold in the same way except that it would probably be necessary to provide in the grading system for the differences in the character of the staple of Indian cottons. The change would however entail such a complete reversal of all the methods hitherto adopted by the cotton trade in India and would present such very great practical difficulties that my Committee do not regard it as feasible at the present time or for some time to come.

9. Before leaving this part of the Cotton Committee's enquiry my Committee would mention that their experience is that the method of picking of *kapas* in India leaves much to be desired. Unripe bolls are picked indiscriminately with the ripe bolls owing to the desire of the cultivator to get the whole of one field picked while he can secure the labour. If it could be arranged for Mamlatdars to organise the labour in the villages and pick each man's fields in turn, picking only the ripe bolls and returning at a later date for the remainder it is believed that a great improvement in the cleanliness and staple of the cotton would be effected and that the cultivator would be more than compensated by the price obtained for his cotton for any increase in the cost of picking. In this connection my Committee have heard of an interesting experiment which was recently made in the "Coomta" districts. A prominent landowner was induced by a mill to make the experiment of picking a few of his fields systematically and the 5 bales of cotton thus picked were sent to the

mill for testing. The result was that these five bales lost only 5 per cent. in the blow room against a normal loss of 12 to 14 per cent. for cotton from the same district picked in the ordinary manner.

10. I am now to refer to the question of the prevention of the mixing and watering of cotton and my Committee propose to refer to the various suggestions which have been brought to their notice. The first suggestion is that the transport of *kapas* and unginned cotton by rail should be prohibited except from the district of growth to a port or from the district of growth to a bona-fide consumer. Such a prohibition would do much to prevent the taking of *kapas* and cotton from a short stapled district to a long stapled district, *e.g.*, from Khandeish to Broach, for the purpose of mixing and my Committee see no reason why it should injure any legitimate interests. Incidentally, it would also protect the long stapled district to some extent from the danger of deterioration in its own cotton through the mixing of seed. In order to render this protection complete it should be pointed out it would be necessary for Government to exercise some control over the sale of seed for growing purposes, as it is known that in many cases cotton seed has been imported from one district to another for purposes of sowing. It would be necessary to grant licenses not only to *bona-fide* consumers but in some cases to respectable merchants who showed good cause for taking unpressed cotton from one station to another; for merchants, whose cotton was intended for export, might have good reason for taking cotton for pressing from one station to another neighbouring station, where they had or could secure a more efficient press. In such cases it would probably be advisable to grant not a general license, but a license confined to the particular stations in question. My Committee understand that instances have occurred of inferior cotton and even cotton waste being deliberately railed in full-pressed bales from Bombay to certain districts for the purpose of mixing, and it is therefore worth considering whether the prohibition should not be extended to cover cotton in full-pressed bales as well. While the prohibition of transport by rail would check many of the worst cases of mixing, it would not prevent the mixing of cotton from neighbouring markets, where the cotton of one market is

superior to that of its neighbour, *e.g.*, Khamgaum, and Malkapur, for in such cases the *kapas* or cotton can be transported by road.

11. The second suggestion, therefore, which has been made, is that restrictions might be placed on transport by road. This is a much more difficult problem for two reasons; firstly because there is much legitimate transport by road which must not be harassed or interfered with, secondly because any restrictions made would be difficult to enforce. The only way in which my Committee think it might be done would be by legislation empowering Government to apply restrictions to particular areas or between particular stations. When transport of cotton or kapas was taking place from a particular station or district to another station with the obvious intention of mixing the inferior cotton of the one with the superior cotton of the other, Government might, on having their attention called to it by their local officers, notify by executive order that the provisions of the restricting clause or clauses were in force in respect of the transport of *kapas* or cotton from a particular area to another particular area, both of which would have to be clearly defined. My Committee do not see why such legislation should not be enacted, but it would have to be reserved for occasional use and only in cases where the traffic was considerable and its fraudulent intent unmistakable.

12. The third suggestion which has been made is that all ginning and pressing factories should be licensed and that each should be given a distinct mark, which it should be required to stamp on every package of loose cotton in the case of a ginnery and on every bale in the case of a press, which left its premises. With this suggestion my Committee entirely agree and they think that this system would be very useful in tracing where the mixing or watering of cotton has taken place. But there are a number of important points which arise in connection with this question of licensing:—

(*a*) What agency should control the issue of licenses? My Committee are of opinion that the issue of licenses must be official, that is to say, the licenses should emanate from Government and not from any entirely unofficial body. Probably

the best arrangement for control would be to have a Committee in each district, presided over by the Collector and consisting partly of Government nominees, officials (*e.g.*, of the agricultural department) and non-officials, and partly of elected members. Such Committees might be very similar to the Smoke Nuisances Commission in Bombay and would control the issue of, and the suspension or removal of, licenses.

(*b*) What agency should be employed to carry out inspection? My Committee understand that one of the principal objections to the old Cotton Frauds Act was the large number of inspectors on low pay employed under it and the consequent bribery which took place. They see no necessity for a large staff of inspectors nor indeed do they think it would be necessary to harass well-conducted factories with inspections. Factories should only be inspected when a complaint has been made against them and then the inspection would be more of the nature of an investigation and should be carried out by a Deputy Director of Agriculture or an officer of similar standing. It might be advisable for the same officers to pay occasional subsequent visits of inspection to factories which have been complained of and found to be at fault or lax. But my Committee believe that the system of licenses would by its existence do much to check the evil and that no large inspecting staff would be found necessary.

(*c*) What degree of responsibility is to attach to licensed factories? In the opinion of my Committee great care will have to be taken not to ask impossibilities of factories. In many of the cotton districts the majority of factory owners are not themselves cotton merchants; many factories are owned by firms or joint stock companies whose head-quarters are in Bombay or elsewhere and these factories are frequently in charge of an engineer or other non-expert in cotton on a very moderate salary. Such men have neither the time, the opportunity nor the knowledge to say whether mixed kapas is being ginned or mixed cotton pressed in their factories. It would therefore be extremely oppressive to hold factories

responsible for mixing or watering, unless it were proved that the factory owner or manager was responsible for or connived at the occurrence. The object of the licensing system would be to trace the mixed or watered cotton first to the factory and thence to the owner, who brought it for ginning or pressing. It might be possible to institute a system of black lists of owners, who have been found guilty, factories being forbidden to gin kapas or press cotton for those owners during the next ensuing season.

(*d*) Should the licensing system be used in any way to prevent combination of pressing or ginning factories for joint working, usually known as pools? My Committee are emphatically of opinion that it should not. Licenses should be granted freely to all existing factories and should only be removed or their renewal refused for the reasons mentioned above.

13. The license system is intended primarily for the suppression of mixing or watering and should have nothing whatever to do with the rates charged by factories to their customers. As a matter of fact my Committee consider that the effect of the "pool" system on the cotton trade has been much misrepresented and its evils exaggerated. It is argued that, because at certain stations there are more factories than are required and a pool is formed under which some work and others remain silent and the silent ones share in the profits of those working, therefore a plethora of factories is a crushing burden on the cultivator. It seems to be overlooked by the supporters of this view that such stations are few in number and that in many more the excess of factories results in cut throat competition and in ginning and pressing work being done at cost price or often at a dead loss to the factory. The cultivator gains a great deal more than he loses by the excess of factories which exists in many stations. Moreover there is, as far as my Committee's experience goes, no justification for the theory that unduly large profits are made by capital invested in ginning and pressing factories.

14. Before leaving the question of the mixing of cotton my Committee desire to refer to one other point and that is to the

necessity of the co-operation of buyers. It is of course true that small admixture of shorter stapled cotton, say up to 10 per cent., is almost impossible to detect except in the process of manufacture. But a larger admixture can and should be detected by the buyer and if buyers as a class declined to purchase obviously mixed cotton, no measures such as have been discussed above would be required to stop the practice, which would die a natural death; moreover so long as buyers continue to purchase mixed cotton at prices which leave a large profit on the process of mixing, strenuous efforts will be made to evade whatever restrictive measures are imposed.

15. In conclusion my Committee wish to submit answers to a few specific questions.

Question 33.—My Committee consider that the cotton acreage forecast, as at present published, is sufficiently accurate, but that there is considerable room for improvement in the accuracy of the cotton outturn forecast. It is believed that improvement might be effected by relying more on enquiries from cultivators, cotton merchants, local agents of large buyers and other similar sources and less on the reports of the subordinate revenue officers of Government, who have a great deal of other work to do.

Question 34.—The proposed system of licenses for ginning and pressing factories should do much to increase the accuracy of the cotton press returns. The work in connection with the collection of those returns from certain Native States is undertaken by this Chamber, but should, in my Committee's opinion, be taken over by Government, and there would be no hardship in insisting upon the proper supply of information by presses as a condition of license. If in the future it should prove possible to secure the extension of the license system into native States the problem of the cotton press returns would be solved.

Question 35.—My Committee are not in favour of the publication of either Liverpool or Bombay cotton prices at up-country markets. As a matter of fact these prices are very well known in most markets, but their official publication would give them an

importance in the eyes of cultivators, which would often prove very misleading to them and would lead to constant disputes without any compensating advantage that my Committee are aware of. Prices fluctuate so rapidly in the Liverpool and Bombay markets and their fluctuations are governed by so many complex influences that they are a very unreliable guide to up-country prices.

Question 38.—The saw gin is principally used in India for ginning the product of "Dharwar American" seed in the Dharwar district. My Committee are very doubtful whether its use for this *kapas* is necessary or beneficial. They have been informed that this *kapas* can quite well be ginned by roller gins and that such gins do not give any less percentage of lint. The process of ginning Dharwar American *kapas* by roller gins is considerably slower and therefore more expensive than ginning by saw gins, but on the other hand my Committee understand that a substantial improvement in staple is gained. Their information is that if the Dharwar American *kapas* were all ginned by roller gins, this cotton, which has lost a great deal of its reputation in recent years, would probably rise considerably in the estimation of buyers.

16. In conclusion I am to mention that some of these recommendations will involve a considerably increased expenditure by the Agricultural Department and it might be asked where the additional funds are to come from. My Committee are of opinion that in view of the fact that this increased expenditure by the Agricultural Department would be for the direct benefit of the cotton cultivator, there would be nothing wrong in principle if a small tax on cotton were imposed: but they wish to point out that any such tax should be levied on the whole trade and not merely on a particular portion thereof.

17. I am to add that the names of the Chamber's representatives who will appear before your Committee for oral examination will be sent you later.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX W-2.

CONTROL OF COTTON.

No. 2387-W. OF 1918.

REVENUE DEPARTMENT.

WAR.

BOMBAY CASTLE, 5th October 1918.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward a copy of the papers noted in the margin regarding the proposed control of Indian cotton and to request that this Government may be furnished with the views of your Chamber whether restrictions should be imposed during the reconstruction period. If control it considered desirable, the Government of Bombay will be glad to learn what form, in the opinion of your Chamber, it should take and whether it should be introduced irrespective of any restrictive measures to be undertaken by the United States of America.

Letter from the Board of Trade, dated 29th May 1918, with memorandum.
India Office memorandum.

2. I am to request that the matter may be treated as urgent and the reply to this letter sent as soon as possible.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

BOARD OF TRADE,
WHITEHALL GARDENS,
29th May 1918.

SIR,—I am directed by the Board of Trade to acknowledge the receipt of your letter of May 9th (No. 60118/C./116) relative to the suggested control of Indian cotton, and in reply to point out that the cotton grown in India is lower in grade than American cotton and is only used to a small extent in this country, whereas Egyptian cotton is, generally speaking, higher in grade than American

cotton and is used largely and to an increasing extent in the United Kingdom. Whilst some qualities of Egyptian cotton compete with some qualities of American, Indian and Egyptian cotton are in no sense competitive articles, and the Board do not therefore consider that the purchase of Egyptian cotton requires as its necessary complement the purchase of the Indian crop.

On the other hand, they are of opinion, as already indicated in their letter of April 3rd, C.—3590, that the desirability of controlling the exports and the prices of American cotton is one which should be pressed urgently on the attention of the United States Government, and they would be glad to learn whether Lord Reading has yet approached that Government on the subject and with what result.

They recognise, moreover, the advantages of a general policy of securing control of all important raw materials produced within the Empire, and the desirability, in pursuance of this policy, of extending the control to embrace Indian cotton. Should the United States Government be prepared to adopt a policy of controlling their own cotton crop, that Government might reasonably expect that some form of control should also be adopted in India whose cotton does in fact compete with certain descriptions of American cotton, and the Board imagine that in the interests of Indian spinners the Indian Government would find it necessary to take some steps to prevent the great enhancement of the price of Indian cotton which might result if our present enemies finding themselves unable to secure supplies of American cotton after the war should endeavour of fill their wants by purchases of cotton in India.

Having regard to these considerations the Board propose to submit to the Economic Offensive Committee of the Cabinet the enclosed brief memorandum indicating the reasons for which in their opinion the Indian Government should be invited to consider the possibility of adopting some system of controlling the exportation of cotton from India, both now and after the war.

A copy of this letter is being sent to the India Office.—I have, etc.,

H. LLEWELLYN SMITH.

Control of raw cotton in India.

It is unnecessary to labour the reasons which render desirable the acquiring by the Allies of complete control over the exports of important raw material during the period immediately succeeding the war. But briefly they may be stated under the two heads of (1) securing sufficient supplies for allied use to enable manufacture to be maintained, and in those districts in which it has been put an end to by war, to be recovered, and (2) acquiring a bargaining asset for the purposes of negotiating with our enemies. Of the raw materials which are substantially controlled by the Allies, one of the principal is cotton, the three great cotton crops of the world being those of the United States of America, Egypt and India, whilst important crops are also grown in other parts of the British Empire, such as the West Indies, Uganda and Nigeria.

A first step in the direction of the control of this raw material has been taken by His Majesty's Government in acquiring the whole of the Egyptian crop so far as the growers desire to export it and in prohibiting its export except under licence with a view to its being rationed out to the various allied and (so far as the available quantity permits) neutral users. Egyptian cotton is a cotton of long staple, and though its highest grades compete with American Sea Island and its lowest with ordinary American cotton it represents, taken as a whole, a practically irreplaceable source of a class of cotton indispensable for the manufacture of fine descriptions of yarn and piece-goods. It would have been disastrous to the fine cotton-spinning interests in England, the United States of America and France if this crop had been left at the mercy of a suddenly enhanced demand on the part of enemy countries the moment the war was over. But important as is Egyptian cotton to the cotton trade, adequate supplies from the much larger staple crop of America are of even greater importance, and it is hoped that having regard to this consideration the United States Government will be prepared to adopt some scheme of control (not necessarily involving purchase) which will conserve American cotton after the war for the use of the Allies in the first instance and will only permit of such quantities reaching enemy countries as inter-allied policy may dictate. Steps are being taken to press this policy upon the American Government.

As regards Indian cotton, the position is somewhat different according to whether or not the United States of America Government control American cotton. Indian cotton is a cotton of short staple, the bulk of which is consumed in India itself and in Japan, and the demand on the part of our enemies for Indian cotton may not be excessive if they can obtain cotton freely from America, but it would seem right to proceed on the assumption that America will be prepared to fall in with the Allied policy of the control of raw materials, and it is clear that the task of persuading the American Government to take this course will be facilitated if we can point to the fact that so far as regards cotton produced in the British Empire the corresponding measures have already been arranged.

It is certain that if Germany and Austria cannot meet their requirements by importation from America they will seek to obtain a much larger quantity of Indian cotton than they used before the war, with the result that Indian and Japanese spinners will run the risk of going short of their requirements and will in any case have to pay greatly enhanced prices for their raw material.

The following figures respecting the distribution of the Indian cotton crop in the year 1913-14 have been furnished by the India Office :—

Exports.	*Tons.*
To United Kingdom	19,245
Other British Possessions	6,474
Total British Empire ..	25,719
Japan	240,878
Other Allies	120,319
Neutrals	14,728
Enemies	121,873
Total exports ..	523,517
Retailed in India	374,000

The quantity of Indian cotton sent to enemies which is shown in the above statement would be sufficient to justify some control

over the exports with a view to bargaining but, as already indicated, the demand on the part of our enemies for Indian cotton is likely to be enhanced to a much greater extent than these figures suggested if they are unable to obtain cotton from Egypt or the United States of America except under such conditions as the Allies desire to impose.

At the present time exports of cotton from India are prohibited to certain destinations only and the control over the export trade is exercised solely from the point of view of the blockade. There is therefore a possibility of supplies being accumulated in neutral countries with a view to sale to our enemies after the war. In the circumstances it is suggested that the Indian Government should be invited to consider at once the desirability of imposing a prohibition on the exportation of cotton to all destinations except under licence and of establishing a system of rationing by which the amount to be allowed to go to various destinations, including neutral countries, shall be determined.

They should also be asked to consider whether in the interests of their own growers on the one hand and of the spinners on the other, such control will not also carry with it the obligation to fix cotton prices. In the case of Egypt it was found that no scheme for fixing prices of cotton would prove effective unless it was secured by the actual purchase of the cotton on behalf of the Government. Conditions in India may be different, and it is recognised that the large consumption of Indian cotton within the country raises considerations which did not exist in the case of the Egyptian cotton purchase scheme.

INDIA OFFICE MEMORANDUM.

Control of Indian Cotton.

The memorandum of the Board of Trade raises two distinct questions which should be considered separately, one relating to the control of Indian cotton during the war, the other to control after the war.

Control during the war.—In order to avoid the possibility of stocks being accumulated in neutral countries for sale to our enemies after the war it is suggested that export to all destinations

should be prohibited save under license, and that a system of rationing (accompanied possibly by the fixation of prices) should be established under which the quantity allowed to each country would be fixed.

The position in regard to the export of raw cotton from India is as follows. According to the latest information available cotton is on the Indian D list, that is to say, export is prohibited "to all destinations in foreign countries in Europe and on the Mediterranean and Black Seas other than France, Russia, Italy, Spain and Portugal and to all Russian Baltic Ports." Applications for permission to export to prohibited destinations are referred by the India Office to the Cotton Exports Committee, and if no objection be raised the Government of India are instructed to allow shipment. In practice licences are granted very sparingly and in the case of Scandinavia and Holland none have been granted for some time past. It is possible that limited exports may be allowed under the new commercial agreements with Norway and Sweden, but the quantity will not be considerable as the annual ration from all sources has been fixed at 8,000 tons in the case of Norway and 18,000 tons in the case of Sweden. Exports to Switzerland are also strictly limited to the ration fixed in agreement with the Society Suisse de Surveillance Economique.

In the case therefore of Scandinavia, Holland and Switzerland, control is already exceedingly strict and the possibility of any accumulation of stocks is remote.

In the case of three other countries (Russia, Spain and the United States) exports are in practice controlled. For diplomatic reasons export to Spain has never been prohibited formally, but shipment is only allowed when the Consul-General at Barcelona reports that he has accepted a guarantee from the consignee and recently, in connection with a dispute which arose regarding the supply of olive oil to the United Kingdom, the promise was given that during 1918 the export of 60,000 bales to Spain would be permitted. In effect therefore Spain is rationed. By executive action exports to Russia have been suspended, while consignees in the United States of America can only obtain delivery with the consent of the Textile Alliance.

The effect of the control arrangements outlined above is reflected in the following statement which shows the export of Indian cotton during the past three years:—

To—	*1915.*	*1916.*	*1917.*
United Kingdon (tons) ..	41,816	40,433	49,113
France (tons)	11,829	10,459	8,633
Spain (tons)	11,371	11,047	4,613
Italy (tons)	70,875	48,092	8,369
China (tons)	18,293	22,198	6,153
Japan (tons)	284,265	315,398	250,811
Other countries (tons) (*a*) ..	10,256	3,827	6,767
	448,705	451,454	334,459

(*a*) In small quantities to Russia, Scandinavia, Holland, Switzerland and United States of America.

There is nothing in these figures to indicate anything in the nature of an accumulation of stock in neutral contries, and it seems open to question whether it is necessary to set up any system of rationing. It might however be well to instruct the Government of India to keep a careful watch on exports to all foreign countries and to report any abnormal shipments in order that, if necessary, measures may be taken to limit exports.

Control after the war.—It is not improbable that it may be found desirable in the interests of the local mills and of local consumers to control Indian cotton during the reconstruction period and the Government of India have already been asked to consider this question. Until the views of the Indian Government have been received no definite opinion can be formed, but it may be useful, at this stage, to indicate some of the considerations which it will be necessary to take into account before a decision is reached.

Before the war Germany and Austria were large buyers of Indian cotton, having taken 121,756 tons in 1913-4, and it is significant that in the first five months of 1914-5 no less than 91,260 tons were exported to Central Europe. In addition some of the exports to Belgium (56,654 tons in 1913-4) were destined

for Germany and it is reasonably certain that if after the war the Indian cotton market were open to all, our enemies, whose stocks are believed to be exhausted, would purchase two or three years' supply. Heavy purchases would probably be made within a short period and aided by co-operative purchase and subsidized freights German and Austrian buyers could well afford to force up prices with the result that the market would be upset, Indian mills and our Allies (Japan, Italy and France) might be unable to obtain sufficient supplies, and the price of manufactured goods in India would be increased. To avoid this the Government of India may in their own interests desire to control the distribution of the available supply and, if so, the arguments in favour of control set out in the memorandum of the Board of Trade would serve as an additional justification for such action. If, on the other hand, it be found unnecessary in Indian interests to undertake any measures of control the Government of India may be asked whether some sacrifice of the interests of the producer (and all control schemes involve this in some degree) would not be justified in order to induce the United States Government to control American cotton and to obtain a bargaining counter for the purpose of negotiating with our enemies. It would be premature to examine at this stage the nature of the control which would best secure the objects in view, but two things may perhaps be said—the first, that the nature of the scheme adopted would not depend upon the reasons justifying control, and the second, that it is unlikely that control would take the form of state purchase or would involve the fixation of prices.

No. 887/59/C. of 1918.

CHAMBER OF COMMERCE,

BOMBAY, 21st October 1918.

A. F. L. BRAYNE, ESQ., I. C. S.,

UNDER SECRETARY to GOVERNMENT,

Revenue Department,

Secretariat.

SIR,—I am directed to acknowledge receipt of your letter No. 2387-W, dated 5th instant, forwarding copies of papers regarding

the proposed control of Indian Cotton and requesting the views of this Chamber as to whether restrictions should be imposed during the reconstruction period.

2. In reply I am to state that my Committee are of opinion there is a strong case for the control of exports during the reconstruction period. Such control need not, and should not, in their opinion, involve either state purchase or fixation of prices. It would, it is felt, be sufficient to prohibit exports, except under license, to certain destinations and to limit the amount to be licensed to each such destination.

3. As regards control during the war my Committee generally agree with the arguments of the India Office showing that the existing method has hitherto proved sufficient. They feel, however, that the poor prospects of the Indian crop in the coming season, coupled with the proposed control and rationing of American cotton, have created a new situation. If, for instance, Japan be not allowed to get as much American cotton as she wants, it will increase her demands for Indian cotton to a point which India cannot safely supply. My Committee, therefore, venture to suggest that the Government of India should at once institute enquiries into the requirements of Japan and India's other customers for the coming season, so as to have all the facts before them and be in a position to adopt a rationing system if necessary. I am here to add that my Committee do not regard fixation of prices as a necessary corollary to rationing. My Committee observe that in the letter under reply they have only been asked for their views in connection with control during the reconstruction period, but for the above reasons they have felt it necessary to express their views as regards the immediate future. —I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX W-3.

PROPOSED LICENSING OF THE TRANSPORT OF COTTON WASTE BY RAIL AND SEA.

No. 6805 of 1918.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 25th June 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward for the information of the Chamber ten copies of Government Order No. 6783, dated 24th June 1918, in connection with the proposal of licencing the transport of cotton waste by rail or sea and to request that the remarks of the Chamber may be sent within a week.—I have, etc.,

A. F. L. BRAYNE,

Under Secretary to Government.

Cotton.

Proposal of licensing the transport of cotton waste by rail or sea.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT,

Order No. 6783.

BOMBAY CASTLE, 24th June 1918.

Letter from the Government of India, Department of Revenue and Agriculture (Agriculture), No. 531—57, dated 14th June 1918 :—

"I am directed to forward, for the information of the Governor in Council, a copy of the draft section of the Report of the Indian Cotton Committee relating to the movement of cotton waste and

of cotton, whether in the form of *kapas* (unginned cotton), half pressed bales or full pressed bales, by rail or sea.

"2. The recommendations made therein are :—

(1) That the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment outside India should be totally prohibited;

(2) That the transport of *kapas*, half pressed bales or full pressed bales by rail or sea, except to *bona fide* consumers (*i.e.*, mills) and to ports for shipment outside India should also be prohibited except, in certain cases, under license.

"3. In view of the present serious shortage of railway waggons and in order to check the practice of mixing, the Agricultural Adviser to the Government of India has suggested that immediate action should be taken on the above recommendations in so far as the movement of cotton waste and *kapas* by rail is concerned. The case of cotton waste presents no difficulty and the Government of India are taking separate action in regard to it. The case of *kapas* is however more difficult. It will be seen from the draft sections of the report that it is proposed that transport should be allowed under license in certain cases, of which two main instances are given, namely, (*a*) cotton transported by rail from an area in which no cotton gins exist at all and (*b*) cotton transported from a district in which the owner or purchaser has no ginning factory to a place where he has such a factory. The Government of India doubt, however, whether such cases are by any means exhaustive and it seems probable that a fairly elaborate licensing system would be required as total prohibition might involve considerable hardship in a number of cases. Before therefore considering the proposal further, the Government of India would be glad to be favoured with the opinion of the Governor in Council on it and on the possibility of establishing a local licensing authority pending the receipt of the full recommendations of the Indian Cotton Committee on this head. It has been suggested to the Government of India that the issue of licenses might suitably be entrusted to the Director of Agriculture, and the local Government will no doubt consider this suggestion.

"4. I am to request that, if possible, a reply to this letter may be sent by telegram."

ORDER.—Copies of the letter from the Government of India and of its accompaniment should be forwarded to the Director of Agriculture, the Chamber of Commerce, Bombay, the Indian Merchants' Chamber and Bureau, Bombay, the Bombay Cotton Trade Association and the Bombay Millowners' Association, with a request that they will favour Government with their remarks on the subject within a week.

A. F. L. BRAYNE,
Under Secretary to Government.

Accompaniment to Government Order, Revenue Department, No. 6783, dated 24th June 1918.

Mixing of cotton with cotton waste.

As an instance of the prevalence of the reprehensible practice of mixing cotton waste with good cotton, we may mention that we found, in the railway station yard at Hubli, waggons containing nothing but cotton waste imported from Bombay, and that, in a ginning factory there, we saw such waste being mixed with *kapas* in the proportion of two maunds of waste to six of *kapas*. It is a matter for regret that railway waggons should be available for traffic of this character at a time like the present, when there is such an urgent demand for them for genuine trade purposes. Cotton waste can only be utilised by cotton and woollen mills in certain lines of manufacture. Its value for any purpose other than deliberate mixture with cotton is too small even to pay the cost of carriage. The only satisfactory method by which the illegitimate use of cotton waste can be stopped is by the total prohibition of the transport of such waste by rail, whether in the form of loose *boras* or full-pressed bales except from one mill to another or from a mill to a port of shipment, such as Bombay, and we strongly recommend this course. We would enforce the same restriction in the case of transport by sea between Indian ports except from one Indian mill to another. In regard to the export of waste from Native States, our enquiries left us no reason to doubt that the Darbars would be willing to co-operate in any

measures of this character that were decided on by the Government of India. If an agreement on the point failed to be reached, import of waste from a Native State into British territory could be totally prohibited.

Mixing of different varieties of cotton.

A more difficult problem is presented by the mixing of different varieties of cotton a practice to which, owing to the mixture of seed that results from it, the complaints we received of the deterioration of many of the superior varieties of Indian cotton must be largely attributed. It is hardly an exaggeration to say that, with few exceptions, long staple cotton very seldom finds its way to the chief markets, and especially to Bombay, in an unmixed state. Many districts which were formerly celebrated for their cotton have, in consequence, acquired a bad name both with Indian consumers and with exporters and, as it is impossible to detect that cotton contains a small mixture of an inferior variety before it passes through the spinning machinery, even pure cotton from such districts is approached by buyers with distrust and the price offered for it is reduced accordingly. The evidence submitted to us showed that the import of short stapled cotton into tracts which grow long stapled cotton for the purpose of being mixed with the latter and passed off as the produce of the long staple tract is extensively carried on. A special enquiry* on the point made in the Bombay Presidency in 1909, showed that, during three months of that year, the import of short stapled cotton into the Broach tract amounted to five per cent. of the whole crop. The Broach tract is one in which the practice is specially common and there is no doubt that the deterioration in the reputation of Broach cotton in recent years is, to some extent, due to this cause. The cotton so imported comes mainly from Khandesh. Cotton from this tract is also largely imported into Berar for mixing purposes and some of it finds its way to the Southern Mahratta Country to be mixed with *kumptas*. We had ocular evidence of this fact in the Hubli Railway station yard where we found several waggons containing Khandesh cotton which could not have been required for any purpose but mixing. That the cotton should have been brought so far is evidence of

* *Vide* Government Resolution No. 9051, dated 20th September 1909.

the extent to which the practice pays. In this case, also, we are of opinion that the only remedy lies in the total prohibition of the transport by rail of cotton, whether in the shape of *kapas*, half pressed bales or full pressed bales except to *bona fide* consumers that is to mills, or to ports for shipment outside India. As in the case of cotton waste, we consider that the restriction should apply to the case of transport from one Indian port to another. We recognise that certain exceptions will be necessary. The first case which has to be provided for is that of the introduction of cotton into areas in which it has not already been grown (as, for instance, Cambodia in certain districts of Madras) and in which there are, as yet, no gins or presses. In this case, until sufficient gins and presses spring up to meet the needs of the tract, we would permit transport by rail under licence to ginneries or presses in adjoining districts. The second case is that in which a firm or individual buyer has a ginning or pressing factory at a central station in a district and wishes to bring in cotton to be ginned or pressed from outlying stations in the same district. We recognise that it might be a hardship to compel such a firm to erect a ginnery or press at or near the place where the cotton was bought when it had a factory within easy distance by rail. It might be impossible also for the firm or individual to get the cotton ginned or pressed locally owing to the owners of the local factories combining against it and refusing it facilities. Instances of this kind have come under our notice. In this case, also, we would only allow transport under license in order to ensure the legitimate use of the cotton so transported. In both cases, licenses should be issued only to a specified firm or individual for transport between the stations specified in it. They should be in force for one season only but should be renewable on application, at the end of each season, a return of the total quantity transported under a license should be submitted to the licensing authority. Any breach of the terms of the license should be followed by its cancellation. The procedure in regard to the issue and withdrawal of licenses would be similar to that which has been suggested below in regard to licenses for ginning and pressing factories.

Prohibition of transport by rail or sea.

It will be observed that we have made no provision for the case of transport by road. Cotton is undoubtedly taken long distances

Transport by road.

by road for the purposes of mixing but there are obvious limits to the practicability of doing so which do not exist in the case of transport by rail or sea. Prohibition of transport by road would be extremely difficult to enforce and the cost would probably not be commensurate with the advantages gained. We feel that we are striking at the root of the evil in recommending the prohibition of transport by rail and sea. If this measure does not prove as efficacious as we trust it will, it might be possible to test the effect of prohibition of transport by road within a particular limited area. In this case, as to that of the transport of cotton waste, we have no doubt of the cordial co-operation of the Governments of Native States which have already, in some cases, notably that of Gwalior, taken steps to safeguard the purity of the cotton grown in their territories. We would mention the strong support which the recommendations we are making under this head have received on all sides. We would also point out that, if adopted, they will have the effect of putting a stop to the practice, which is at present very common, of railing cotton in full pressed bales from one station to another, the cotton normally exported from which has a better reputation and commands a higher price. The cotton is then re-booked from the latter station to its ultimate destination. The object of this device is to lead the buyer to believe, from the evidence of the railway station mark on the bales and of the railway receipt, that the intermediate station was actually the station of origin and to pay for the cotton accordingly.

No. 587/120/C OF 1918.

THE CHAMBER OF COMMERCE,

BOMBAY, 4th July 1918.

The UNDER SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 6805, dated 24th ultimo, forwarding 10 copies of Government Order No. 6783, dated 24th idem in connection with the proposal for

licensing the transport of cotton waste by rail or sea and requesting the views of this Chamber thereon.

2. In reply I am to state that with regard to the first recommendation contained in the Order above referred to namely that the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment outside India should be totally prohibited, that my Committee agree with the recommendation but they desire to put forward the following suggestions:—

(*a*) That to avoid the possibility of any loophole "cotton fly" should be specifically mentioned as well as "cotton waste."

(*b*) That transport to the principal ports of India should be permitted without restrictions of any kind. The words "for shipment outside India" in the proposal suggest that the intention is to grant licences for transport to a port in cases where the consignor satisfies the licensing authority that the waste or fly is intended for export. My Committee do not know if this was really intended, but if so, it appears to them to be unnecessary and troublesome; no harm can be done by waste and fly coming freely to Bombay and the other principal ports, so long as they cannot go out again except when exported or when consigned to a mill.

(*c*) That mills desiring to use waste and fly should be granted general licenses for periods of say, one year, and should not have to apply for a separate license on each occasion. All that would appear to be necessary would be for the railway companies to be advised of and to register the general licenses when issued; the mill could then ask the railway company concerned to notify a particular station master when it had a consignment for booking. I am also to point out that it is not only mills that legitimately use cotton waste; railways, steamship companies and any factories housing machinery use this waste and my Committee therefore submit these concerns should be placed on the same basis as mills.

3. With regard to the second recommendation, *viz*: that the transport of *kapas*, half pressed bales or full pressed bales by rail or sea, except to *bona-fide* consumers (*i. e.*, mills) and to ports for shipment outside India should also be prohibited except, in certain cases, under licence, my Committee desire to submit the following comments :—

(*a*) The term "*docras*" might be included as well as half pressed and full pressed bales, as ginned cotton is sometimes transported by rail in *docras*.

(*b*) In the letter under reply too much stress is laid on the ownership of ginning factories by purchasers who may require licenses for the transport of *kapas*. It must be remembered that cases of purchasers of cotton being also owners of factories are comparatively few. A purchaser who has engaged a certain number of gins or a press in a particular place has just as good a case for transporting his purchases in surrounding markets to that particular place as he would have if he were the owner of the gin or the press. It is important therefore that no stress whatever should be laid on actual ownership and that that factor should not be considered in the issue of licenses.

(*c*) With regard to the transport of cotton in full pressed and half pressed bales my Committee are of opinion that this should be permitted to the principal ports either by rail or sea without restrictions ; the same remarks apply here as in the case of waste and fly. *Kapas* is, as far as my Committee know, never transported to the principal ports.

(*d*) With regard to the transport of *kapas* and cotton in *docras*, half pressed bales and full pressed bales to stations other than principal ports my Committee desire to point out that the evils against which the proposed restrictions are aimed take place when *kapas* or cotton is moved from one area to another and not when it is

moved about within one area. By the term "area' my Committee mean a district growing practically homogeneous cotton. For instance, the transport of Khandeish *kapas* into Broach district must almost certainly be done with dishonest intent, but the transport of *kapas* from one station in Khandeish to another must probably be innocent of dishonest intent. My Committee think, therefore, that licenses for transport within one area should be granted freely and in all cases except those in which the licensing authority has special reason to doubt the *bona-fides* of the application; on the other hand licenses to transport from one area to another should be granted only under very special circumstances except to genuine consumers such as mills. I am also to emphasize the importance of arranging that such restriction of transport should not be confined to British India. It is, for instance, well known that cotton from inferior districts is frequently moved to centres growing better cotton in the Nizam's territory.

(*e*) It is proposed that licenses should be issued by the Directors of Agriculture. My Committee are of opinion that if, and when, a Central Cotton Bureau is established, as they believe has been proposed by the Indian Cotton Committee, the issue of licenses should be entrusted to that body. As a temporary measure in the meantime, the control might be in the hands of the Directors of Agriculture but there should be provision for appeal from their decisions to the Local Governments. In the case of mills my Committee think that they should receive a general license for a period of 12 months (subject to withdrawal or suspension in case of abuse) permitting them to transport *kapas* and cotton from any district to their own station.

(*f*) My Committee agree that the question of transport by road is very difficult and that any attempt to

regulate it may be left over till the effect of the proposed restrictions has been seen.

4. My Committee desire to call attention to one sentence in the extract from the Indian Cotton Committee's report which, as it stands, is open to criticism. The sentence referred to is "We had ocular evidence of this fact in the Hubli railway station yard where were found several waggons containing Khandeish cotton which could not have been required for any purpose but mixing." I am to point out that the mere presence of Khandeish cotton at Hubli railway station does not prove the purpose of mixing, because there are spinning and weaving mills at Hubli for whose legitimate use Khandeish cotton might be required. My Committee are well aware that a great deal of mixing does take place at Hubli, but the above quoted sentence as it stands is not correct, and if the Cotton Committee satisfied themselves that the cotton in question was not destined for the mills, it would be as well to make this clear.

5. It will be observed that throughout these remarks my Committee have discussed the restrictions only from the point of view of the prevention of certain evils in the cotton trade, which is their primary purpose. It is suggested in the letter under reply that they have a secondary purpose, which is important at the present time, *viz.*, economy of railway rolling stock. My Committee have not taken this aspect of the question directly into consideration, because they consider that the proper way to prevent waste in the use of railway wagons is by control of their distribution. This method is already in force and traffic is being divided into various categories according to its degree of urgency. It would not be proper in the opinion of my Committee to increase restrictions on the transport of *kapas* and/or cotton by rail beyond what may be necessary for the prevention of abuses in the trade, in order to decrease the demand for railway wagons.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX W-4.

PROTECTION AGAINST FIRE OF COTTON STORED AT COLABA.

THE BOMBAY FIRE INSURANCE ASSOCIATION,

BOMBAY, 17th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—With reference to the Cotton fires at Colaba in 1917, we are directed by our Committee to forward you herewith copy of a letter addressed to Government by this Association in connection with the better protection against and prevention of incendiarism in respect of the cotton stored in the open and in godowns at Colaba, for your information.—Yours faithfully,

A. F. FERGUSON & Co.,

Secretaries.

THE BOMBAY FIRE INSURANCE ASSOCIATION.

BOMBAY, 10th January 1918.

The SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—We are directed by our Committee to place before you representations regarding the better protection against, and prevention of, incendiarism in respect of the cotton stored in the open and in godowns at Colaba.

1. We beg reference to the report of the Colaba Fire Committee appointed by G. R. G. D. No. 2826, dated 13th April 1914, and particularly to the summary contained in para. 11 on page 12 thereof and to paras. 2 and 5 of the Government Resolution in your No. 8523, in comment thereon.

2. With regard to suggestions (ii) and (iii) we have to report that by various means our Association has been able to get vast improvements effected as an inspection of the area would prove.

3. The fourth suggestion is that steps be taken for the organisation and maintenance by the Cotton Merchants and Insurance Companies jointly of a better staff for guarding the Green. This does not commend itself to our Association for the following reason. It is no part of the duty of Insurance Companies to undertake the safegarding of public property. That responsibility must rest with the public authorities in whose charge also must be the task of preventing offences against the Penal Code, including of course the crime of incendiarism to which the fires of 1914 were, quite properly in the opinion of our Committee, attributed. The Insurance Companies cannot accept any responsibility in this matter and our Committee are very strongly of the opinion that the Bombay Cotton Trade and all connected with it must look to Government for the required protection.

4. Bearing on para. 3 above, we think it would not be out of place to draw your attention to the work done by our sister Association, the Bombay Salvage Corps Association which was organised in 1907. The primary object of this Corps was to salve goods from fires and to protect them for the purpose of realising them to the best advantage. The frequency with which fires (due, there is small room for doubt, to incendiarism) have occurred at Colaba has resulted in the scope of the Corps duties being greatly enlarged. Some years ago the strength of the Corps was materially increased; day and night patrols were arranged and the men were equipped with portable extincteurs for dealing with fires discovered in their incipiency. As an example of the effective work done by the Corps we may mention that up to the 30th June last 199 cotton fires were attended by the Corps of which number 78 were extinguished by them before substantial damage had resulted. The upkeep of this Corps has been entirely borne by the Fire Insurance Companies and up to the 30th June last had cost the large sum of over 1¼ lakhs of rupees. In the year 1914 when, as you are aware, what can best be described as "the reign of terror"

existed at Colaba more elaborate precautions against incendiarism than the existing machinery provided became necessary in order to prevent the withdrawal of the protection to the trade afforded by the Insurance Companies. Owing to the kindness of H. E. the Naval Commander-in-Chief the services of a number of Blue-Jackets and Marines were secured and later on, thanks to the action of H. E. The Governor, the services of men of the Royal Garrison Artillery and Sherwood Foresters. This cost the Insurance Companies Rs. 11,212-10-0.

In May last, owing to the numerous outbreaks of fires (resembling those which occurred in 1914) appeal had to be made again for military assistance and, thanks to the courtesy of the General Officer Commanding, Bombay, patrols have been carried out by the 2/4 Dorset, and 1st South Staffordshire Regiment night and day since. These patrols are costing Rs. 45,000 per annum.

5. We would now submit that the Fire Insurance Companies have done everything that would reasonably be expected of them to carry out the suggestions of the Colaba Fire Committee; that, as we have shown, the provision of a guard is not in the province of these Companies but is a matter for Government; that the Salvage Corps and military patrols were arranged to meet the extreme urgency of the circumstances as they arose and were never intended as a permanent provision in place of the protection of this property which every citizen has a right to expect.

6. To sum up, as already stated, the Fire Insurance Companies have done everything in their power to improve conditions and prevent a recurrence of these incendiary outbreaks. If despite of all their efforts there is a recrudescence of these fires, we anticipate that the Fire Companies will be forced to withdraw their insurance protection from the affected area. It is not necessary for us to enlarge upon the effect of a step such as this. Suffice it to say that the cotton trade of Bombay would be embarassed to such a degree that the continuance of its business would be impossible. We may add that already some Companies have ceased the acceptance of insurances at Colaba.

7. In conclusion, we would urge that Government take unto itself the provision of a better protection of the Trade and prevention, if possible, of incendiarism ruining it.—We have, etc.,

A. F. FERGUSON & Co.

Secretaries.

No. 111/50/C OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 31st January 1918.

The SECRETARIES, BOMBAY FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,—I am directed to acknowledge with thanks receipt of your letter, dated 17th instant, forwarding for the information of my Committee a copy of a letter which your Association has addressed to the Bombay Government regarding the better protection of the cotton area at Colaba.

2. In connection therewith I am to state my Committee propose addressing the Bombay Government and I am to enclose herein a copy of the draft letter which has been prepared and to invite your Committee to comment thereon if they desire to do so.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

The BOMBAY FIRE INSURANCE ASSOCIATION,

BOMBAY, 15th February 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—We are directed to acknowledge receipt of your favour No. 111/50 of 1918, dated 31st January 1918, and to thank you for sending a copy of your draft letter to Government in connection with the representation made in ours of the 10th January, and for inviting comment thereon.

Our Committee are pleased to note that the Chamber agree with their main point, *viz.*, that Government should take steps to guard more effectively the cotton stored at Colaba.

In reading your letter, our Committee cannot help feeling that a misunderstanding of the object with which our representation has been made to Government has arisen and through it your letter does not support that representation to the extent looked for. Our Committee would like such misunderstanding removed and would point out that the interests of Insurance Companies and the Chamber are really identical in the matter of this representation, and they should not be confused by irrelevant references.

We refer particularly to paras. 3 and 4 of your draft, and would explain that nowhere in our representation is it inferred that the annual cost of the military patrol now on duty at Colaba is to be borne by Insurance Companies. The cost, which up to the present has been borne wholly by the Insurance Companies, is stated so that Government shall know exactly to what extent protection and prevention has been sought, in the absence of that which should be afforded by them. We would further like to explain that it was necessary to refer to what had been done by Fire Insurance Companies in order to impress upon Government that these Companies had done all and more than was recommended in the Report of the Colaba Fire Committee.

Our Committee feel so strongly that the interests of the Chamber and our Association being one in this matter, the Chamber will give our representation their full support and omit any such reference as we have mentioned which our Committee feel sure was written through a misunderstanding only.

Provision of better protection and prevention, if possible, of incendiarism are what our representation asks for.—We are, etc.,

A. F. FERGUSON & Co.,

Secretaries.

No. 180/50/I of 1918.

THE CHAMBER OF COMMERCE,

BOMBAY, 21st February 1918.

The SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—I am directed to state that the Secretaries of the Bombay Fire Insurance Association have furnished my Committee with a copy of the letter which they addressed to your Department on the 19th instant in connection with cotton fires at Colaba and that the Committee of this Chamber desire to place before Government the point of view of the insured in this matter.

2. My Committee desire to endorse emphatically the representation of the Fire Insurance Association to the effect that Government should take further steps to safeguard the cotton stored at Colaba. They consider that the prevalence of cotton fires is a very serious matter and that the responsibility of coping with such an evil ought not to be left entirely to private enterprise.

3. As regards the annual charge of Rs. 45,000 referred to in para. 4 of the Association's letter, my Committee understand that a special levy on policy holders in the shape of a fee on each policy has been made expressly to meet this expenditure, but they have no information as to what proportion of the expenditure will be covered by this levy. It must also be remembered that the rates for insurance on cotton at Colaba have been very substantially increased during the last few years. My Committee therefore submit that the impression no doubt unintentionally conveyed in the Association's letter, namely that the Insurance Companies were bearing the whole of the extra expenditure is to some extent misleading. My Committee mention this as showing that the question is a very far reaching one. The heavy cost of insuring cotton falls on all traders and is therefore a public question and not one merely affecting the interests of the Insurance Companies concerned.

4. My Committee are of opinion that the policy holders are now partly paying for the patrols and will probably raise no objection if they continue to do so. They concede that it is no part of the Association's duty to protect public property but the latter are naturally concerned to protect their own interests. In the event of Government accepting the proposal of the Fire Insurance Association to undertake the responsibility of providing special patrols for the protection of the cotton area at Colaba, my Committee presume the special levy now paid to the Association by the insured for this protection, would be collected by Government. What my Committee do not want is for the position to arise in which policy holders will have to pay a double tax, namely, a levy by Government for the better protection of Colaba and a levy by the Insurance Companies for special supervision of the cotton stored, which, in the light of past experience, the Companies are obviously unlikely to discontinue for some considerable time. My Committee trust that in any negotiations between Government and the Fire Insurance Association the interests of the policy holders will not be lost sight of and that whatever arrangement may be made it may not be of such a nature as to lay any unnecessary burden on the policy holders.

5. I am to add that the foregoing was drafted at the end of last month but my Committee decided to submit it to the Bombay Fire Insurance Association for comment before sending it in to Government. As was expected the Association disclaim any intention of creating the impression that the whole of the extra expenditure for the special preventive and protective measures against fires, falls on the Insurance Companies. My Committee understand that the Association's object in mentioning in their letter to Government the annual charge of Rs. 45,000 was to bring to the notice of Government that the problem had been seriously taken in hand by those concerned and at considerable expense.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 5912.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 23rd August 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 180-50, dated the 21st February 1918, in connection with the representation made by the Bombay Fire Insurance Association for the protection of the cotton stocked at Colaba, I am directed to forward herewith for the information of the Chamber of Commerce a copy of Government letter of this date addressed to that Association.—I have, etc.,

G. A. THOMAS,

Secretary to Government.

No. 5911.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 23rd August 1918.

The SECRETARIES,

BOMBAY FIRE INSURANCE ASSOCIATION.

GENTLEMEN,—I am directed to refer to your letter, dated the 10th January 1918, representing against the recommendation made by the Colaba Cotton Fire Committee and endorsed by Government that the cotton merchants and the Insurance Companies should combine to organise and maintain an efficient and trustworthy staff for the protection of the Cotton Green at Colaba. It appears that a copy of the letter under reply was furnished by your Association to the Chamber of Commerce, Bombay, who have placed before Government the point of view of the policy holders in the matter. I am to forward a copy of their letter for your information, and to offer the following remarks in respect of both letters.

2. It is urged in your letter that it is no part of the duties of the Insurance Companies to undertake the safeguarding of "public

property" that that responsibility must rest with the public authorities and that the Bombay Cotton Trade and all connected with it must depend upon Government for the better protection of the Cotton Green. The Chamber of Commerce while endorsing your representation and asking Government to take further steps to safe-guard the Cotton Green, argue that the responsibility of coping with the evil should not be left entirely to private enterprise and that it is not the duty of the Fire Insurance Association to protect "public property."

3. I am to say that the Governor in Council while warmly appreciating the work done by the Salvage Corps and the efforts of your Association in inaugurating a temporary protective agency at great expense, part of which has, it appears, been recouped by a special levy on policy holders, cannot admit the responsibility of Government for devising measures for the required protection. I am to point out that the arguments contained in both the letters under reply proceed on the assumption that the cotton stored on the Cotton Green is "public property." Government, however, cannot accept this definition. The Chamber of Commerce concede that Government would be justified in levying a tax or fee to compensate them for adequately guarding the Cotton Green, but I am to say that even if the whole charge were met by the parties concerned in the trade, including the Insurance Companies, Government would not be prepared to undertake this responsibility. The Cotton Committee never suggested that Government should provide the protective agency and the latter in their resolution on the Committee's report stated definitely that the cotton merchants and Insurance Companies should combine to organise and maintain an efficient and trustworthy staff for the protection of the cotton stocks in which they are interested. I am to observe that in the opinion of Government no adequate reasons have been advanced in either of the letters under reference why the question should be reconsidered and they regret therefore that they are unable to modify their decision.—I have, etc.,

G. A. THOMAS,

Under Secretary to Government.

No. 781/50/C OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 2nd September 1918.

G. A. THOMAS, ESQ., I.C.S.,

SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 5912, dated 23rd instant, forwarding a copy of your letter to the Bombay Fire Insurance Association in connection with the representation made by that body for the protection of the cotton stocks at Colaba.

2. In connection therewith I am to state my Committee consider Government's reply to the Fire Insurance Association unsatisfactory. It is submitted that the term "public property" was obviously used in this case to mean "property of members of the general public," and it seems to my Committee that it is just as much Government's duty to protect, or endeavour to protect, cotton stored at Colaba from incendiarism as it is to protect the houses of the public, as far as possible, from burglary. The latter duty, it is believed, is universally admitted and my Committee respectfully submit the former should also be admitted.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 6691.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 26th September 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 781/50, dated the 2nd September 1918, regarding the representation of the Bombay Fire Insurance Association for the protection of the cotton stocks at Colaba and to state for the information of

the Chamber that Government see no reason to modify their views already communicated to the Association in the matter. I have, etc.,

G. A. THOMAS,
Secretary to Government.

APPENDIX X-1.

ADULTERATION OF INDIAN PRODUCE BEFORE EXPORT.

No. 74/34/A OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 21st January 1918.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—My Committee have recently been reconsidering the question whether any avoidable quantity of dirt or other foreign matter is at present being shipped in Indian produce, and if so, what measures can be devised to eliminate it. As the result of their enquiries I am instructed to offer the following remarks for the consideration of Government.

2. *Wheat.*—My Committee understand that wheat is now sold in the United Kingdom on a clean basis, the effect of which is that the exporter receives no payment for any admixture of dirt which may be in the wheat and has to pay the cost of freight on the dirt. There is, however, no penalty imposed for admixture which does not exceed 2¼ per cent. While it is not possible to eliminate all the dirt from wheat before shipment, it is possible in most cases to clean it to a lower percentage than 2¼ per cent. and my Committee's information is that the majority of the wheat shipped actually contains a less percentage than 2¼ per cent. The suggestion has been made, however, that in order to offer an additional

inducement to the wheat shipper to clean each lot of wheat down to the lowest possible point, the penalty for dirt should start from zero, that is to say, that all dirt should be penalised. As a certain quantity of dirt is unavoidable the imposition of this penalty would tend to raise slightly the cost of the wheat as the exporter would have to calculate in his price the cost of the unavoidable penalty. On the other hand, it might in some cases have the effect of reducing the quantity of dirt shipped, for it is contended that an exporter under present conditions might, so long as his wheat did not contain more than 2¼ per cent. dirt, not trouble to clean it down to a lower percentage, whereas if all dirt was penalised he would certainly clean it down to the irreducible minimum. It appears to my Committee that this suggestion is worth consideration in view of the paramount importance of economising freight space and that it is for Government to weigh carefully whether the amount of freight space likely to be saved would balance the slight increase in the cost of the wheat.

3. Another suggestion which has been made to my Committee is that advantage should be taken of the present close co-operation between Great Britain and her allies to induce all allied nations to adopt the clean basis method of purchase at home. So long as all shipments of wheat are made by the Royal Wheat Commission this point does not arise, but economy of freight space will continue to be of the greatest importance for a considerable period after the war and my Committee consider that it is very important that all allied nations and, if possible, neutral nations also, should arrange to adopt a clean basis contract for use after the present control of the trade is relaxed.

4. *Castor-seed, Linseed, Rapeseed.*—These seeds are also bought in the United Kingdom on a clean basis, but the percentages of dirt permitted free of penalty vary. The same suggestions are put forward for these seeds as for wheat. The necessity for the adoption of a clean basis contract by all allied and neutral countries is more urgent in the case of these seeds, as occasional opportunities do now occur of shipping to countries other than Great Britain and such shipments are made on the basis of the contract prevalent in the particular country and not on a clean basis.

5. *Other Oilseeds, Groundnuts, Lentils, Peas, Barley and Gram.*—It is suggested that immediate steps should be taken to secure the adoption by buyers at home of a clean basis contract with penalties for all dirt in the case of all these commodities. Some seeds, such as cotton seed, are not being shipped at present and other commodities such as barley and gram are being shipped only on account of Government, but it is necessary to look ahead to the period when the present control and the present restrictions begin to be relaxed and to take measures to ensure that all produce should then be shipped in as clean a state as possible.

6. *Wool.*—This commodity is more difficult to deal with, because the firm of exporters, who ship the wool, are not the owners of the wool, but act as commission agents for a large number of Indian merchants and have no control over the preparation of the wool which in many cases they never see. There is no doubt that a considerable quantity of wool is shipped in an unnecessarily dirty condition, that is to say, it contains dirt which could be removed before shipment. The only remedy, which my Committee can see, lies in the hands of buyers and is to make it unprofitable to ship dirty wool either by penalising such wool or by paying a larger premium for carefully cleaned wool. In the past buyers have not given sufficient encouragement to the shipping of carefully cleaned consignments; experiments in this direction, which have been made by the more enterprising wool merchants, have not yielded such results as to induce them to continue on the same lines or their competitors to imitate them. At the present time, however, prices for Indian wool in the United Kingdom are under Government control and it should not therefore be a difficult thing to arrange that after a particular date, of which adequate notice should be given, the prices should be so regulated as to make it unprofitable for the owners of the wool to send it forward without cleaning it as far as possible.

7. *Hemp.*—The question of the improvement of the condition in which some Indian hemp is shipped has been recently discussed in letter, No. 5180-C-W of 8th May 1917, from the Government of India, Commerce and Industry Department, and my Committee have nothing to add to their reply to that letter, dated 19th June

1917, addressed to the Under Secretary to Government, Revenue Department, Government of Bombay, a copy of which is attached hereto for ready reference.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 930-D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,

DELHI, the 24th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 74/34, dated the 21st January 1918.—I have, etc.,

A. N. SAHAR,
for Under Secretary to the Government of India.

APPENDIX X-2.

ADULTERATION OF INDIAN BEES-WAX.

No. 424.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,

SIMLA, the 30th January 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for your information a copy of a note by Mr. T. Bainbrigge Fletcher, Imperial Entomologist, Pusa, dated the 27th November 1917, on the subject of the adulteration of Indian bees-wax.—I have, etc.,

P. C. TALLENTS,
Offg. Under Secretary to the Government of India.

To The Agricultural Adviser to the Government of India.

Dated 27th November 1917.

With reference to the letter from the Imperial Institute, dated 27th October 1915 (? 1916) on the subject of the adulteration of Indian Bees-wax, I beg to submit the following note:—

2. In February 1913 we wrote to the Secretary, Bengal Chamber of Commerce, and obtained the names of certain firms who were dealers in bees-wax in Calcutta. In November 1913 these firms were visited by my assistant Mr. C. C. Ghosh, and a note on "Bees-wax in the Calcutta Market" was drawn up. The whole note may be of interest in this connection and a copy is attached. It was found that almost the whole of the commercial supply of Indian bees-wax is obtained from the combs of the wild rock bee (*apis dorsata*). In many districts the right of collecting the wild combs from the hills and forest areas is leased out every year by the Forest Department (in this connection see also my note in Madras Agricultural Department Bulletin No. 69, of which a copy is attached). The collectors who gather these combs and render them into wax make over their produce—the natural wax—to the local agents, principally of Marwari merchants, who are importers from the producing areas and who make over the wax to dealers. Up to this point the wax remains unadulterated, although it may have natural impurities which are left in it owing to the crude method of rendering. The dealers adulterate the wax and dispose of it in various ways, as detailed in Mr. Ghosh's note on bees-wax in the Calcutta market, one method being to export a portion—probably the major portion—to foreign countries through some exporting firms do not accept the article without submitting it to analysis under the conditions detailed in the above mentioned note. It is to be noted that the bees-wax stocked by small dealers (grocers, etc.) for retail sale, is usually the cheap adulterated stuff. This has been observed in Darjeeling, Calcutta, Bankura, Muzaffarpur, and in a few villages in the Bankura district, and is probably the case throughout India. Therefore, samples of wax collected at random from different places are likely to be adulterated. Professor Dunstan notes in his letter of the 27th October 1915 (? 1916) to the Under Secretary of State, that he found only four samples

out of forty to be pure. The result of the enquiry into bees-wax instituted at the instance of the Secretary of State by the Reporter on Economic Products in 1893 is recorded by Mr. Hooper in the Agricultural ledger 1904, No. 7, where (page 109) Mr. Hooper notes: "It is satisfactory to record that out of 64 samples collected from different parts of India only three were really adulterated, or less than 5 per cent. of the total, and there is no evidence that the sophisticated wax was a native product or was manufactured in the country." The samples dealt with by Mr. Hooper were mostly obtained through Forest Officers and it is therefore highly probable that the low percentage of adulteration was simply due to the fact that it had not been in the hands of the regular dealers. It is quite possible that the bees-wax, accepted by exporting firms after analysis, may have adulterated stuff mixed with it as it is only possible to analyse small samples. But this procedure is certainly a check.

3. The attention of the exporters of bees-wax to foreign countries may be drawn to Mr. Dunstan's letter through the different Chambers of Commerce. If they strictly follow the method of not accepting bees-wax for export without submitting it to analysis, the conditions are likely to improve at once. Possibly the Forest Department also might assist by putting the lease-holders, who collect the wild wax into direct touch with the exporting firms, thus eliminating the dealers who are responsible for the practice of adulteration. It is no use approaching the country dealers who are almost all men of little education and, therefore, of limited outlook and with hardly any information of conditions in foreign countries; they look to immediate gain though obtained by fraudulent adulteration. We can give an instance of our own experience in obtaining bees-wax. The wax bought by us in November 1913 was inspected by Mr. Ghosh in Calcutta and the unadulterated product was obtained. But the next time when we ordered wax from the same man (he exports large quantities to foreign countries through exporting firms and he was reminded of our first purchase) he did not scruple to send us an adulterated article.

4. If, therefore, it is intended to improve matters further, the country dealers, who adulterate, should be eliminated from the

export trade, which might be carried on directly between the exporting firms and the importers from the producing areas. It should be remembered that the natural wax rendered by the collectors in their crude method usually contains some impurities. If it is desired to affect an improvement in this respect, it will be necessary to teach the collectors an improved method of rendering.

5. Lastly, the Forest Department might also help by ascertaining the conditions under which the natural wax, produced and collected in the areas under its jurisdiction, can be placed on the market for the export trade.

6. The Russian supplies of bees-wax are reported to have been obtained in the past from Germany. But Germany used to import large quantities of Indian Bees-wax. To quote one year, in 1905-06 Germany took 2,854 cwts. out of India's total export of 8,593 cwts. The Russian supply may, therefore, have been derived, partly at least, from Indian sources.

T. BAINBRIGGE FLETCHER,
Imperial Entomologist.

NOTE ON "BEES-WAX IN THE CALCUTTA MARKET" IN NOVEMBER 1913.

There are several firms who import wax from outside. For instance, Messrs. Kalaoram Nathmull of Armenian Street are the importers of wax from Buxa Duar—this being probably the entire produce of the neighbouring hills. Messrs. Koramal Lachminarain of Miya Katra, Lower Chitpur Road, are the importers of Assam wax, probably the entire produce of the Khasia and the neighbouring hills. These importers collect the wax through their agents in those places.

The wax thus imported is made over to the dealers in wax. The principal dealers are :—

Messrs. Dhurrumdas Daw Taraknath Daw, 89, Monohar Das Street, Bowbazaar, Calcutta.

Pannalal Dutt, 7, Hookaputty, Barabazaar, Calcutta.

Akshaya Koomar Haldar, 5, Hookaputty, Barabazaar, Calcutta.

Kishan Mohan Shaw, Chinsura.

There are others who occasionally deal in wax. For instance, Messrs. Sobharam Bansidhar, Barabazaar, are grocers but occasionally keep wax. Messrs. Gokuldas Hunsraj, 5, Aga Kerbula Mohamed Lane, Barabazaar, rice merchants, occasionally sell wax.

These dealers also purchase small quantities of raw wax direct from the producers of the Sundarbans.

There are brokers also in the wax trade. The dealers are usually known to the importers and are usually as good judges of wax as any broker. Therefore, usually between the importers and dealers no broker intervenes. When people not conversant with the trade have to purchase wax in quantities, they have no other alternative but to take the help of brokers or are not infrequently cheated with adulterated wax.

By the country dealers and brokers wax is judged only by *colour* and *smell*. If any sample is offered to them for valuation they usually break it and see to the colour and smell of the interior. The valuation of the same samples of wax offered to no less than seven different persons on the same day was identically the same. This sort of valuation is a question of experience. Therefore, when any wax is meant for sale to any dealer it should not be preserved with naphthaline, etc., which may hide its natural smell.

The dealers do not as a rule accept any wax of which they have any reason to doubt the purity. With the wax they purchase they usually do several kinds of business.

(1) The major portion of it is exported to foreign countries through some European Firms. For example, Akshay Koomar Haldar deals with Messrs. Allen Brothers and exports about 600 to 800 maunds in a year. The wax that is offered is locked in a place with two locks, the key of one of which remains with the dealers and that of the second with the exporters and samples are offered for analysis to some analyst. No wax is accepted for analysis. If the analyst reports adulteration, the wax is not accepted and the dealers have to pay some damages.

(2) The dealers bleach a portion of the raw wax and pure white wax is available from them. They are very loth to divulge their methods of bleaching.

(3) A portion of the wax is adulterated, most probably with paraffin although the dealers are always unwilling to say with what they do it. The adulterated wax sells cheaper and usually finds a ready sale with the local users of wax. It is taken in small lots by the village grocers who sell it to shoe-makers and others. For instance, in sewing tarpaulin and thick gunny cloths wax is used.

(4) A portion of the wax is prepared into candles about 1½ ft. long and about 1 inch thick, which are burnt in temples, churches, etc. Usually adulterated wax is used for this purpose. The retail price of these candles is Rs. 1-12 per seer (two lbs.).

The following kinds of wax are distinguished in the market:—

(1) *Zemindari*, *i. e.*, natural wax which is free from dirt and is yellowish white in colour. This wax is obtained when proper care is taken in rendering it from the combs. Mr. Norman Gill rendered some wax from the combs of the Kumaon bees (*Anis Indica*) in a sterilizer. He melted the combs with the minimum heat and poured off the liquified wax from the top, thus obtaining a pure white sample. This sample was classed by the dealers as *Zemindari* and valued (November 1913) at Rs. 75 per maund as the sale price. They were willing to purchase it at Rs. 70 per maund. The difference of Rs. 5 is the margin of profit of the dealers in this, as well as in all kinds of wax.

(2) *Deshi.*

(3) *Kora.*

Both of these kinds were selling at Rs. 70 per maund (82 lbs.) in November 1913. The difference between them is not quite clear. Both of them are natural wax, only less free from dirt than the *Zemindari*, and a little more dirty-looking.

(4) Gota, *i.e.*, adulterated wax, the adulteration being done by the dealers themselves. There are various grades in *gotas* varying in price from Rs. 55 to Rs. 30 per maund (82 lbs.), the inferior quality being known as *ghete-gota*.

The dealers themselves will purchase only the first three which are natural unadulterated wax, but they sell all kinds. *Gotas* are prepared by them simply for sale to small users of wax and are never offered for exportation.

Wax has been found cheaper in Calcutta than in the places where it is produced, *e.g.*, Naini Tal and Darjeeling. Natural *Kora* wax which was available for Rs. 70 at Calcutta was selling at Rs. 80 at Naini Tal and Rs. 100 at Darjeeling (retail price). *Ghete-gota* the most inferior kind of adulterated wax, selling at annas twelve per seer at Calcutta, was selling at Rs. 1-8 per seer at Darjeeling.

Zemindari, Deshi or *Kora* was usually placed in the market by the producers in round cakes about half to 2 inches in thickness and varying in diameter from a few inches to about 1½ feet, depending on the size of the vessel in which the melted wax is allowed to solidify. When the wax is re-melted by the dealers, either for bleaching or adulteration, it is prepared into oblong cakes about two feet long, half as broad and about 1½ to 2 inches thick.

C. C. GHOSH,

Assistant to the Imperial Entomologist.

APPENDIX X-3.

HEMP REQUIRED BY ADMIRALTY.

R. S. R. No. 153 of 1918.

Bombay Custom House,

16th January 1918.

The Secretary, Chamber of Commerce,

Bombay.

Sir,—The Admiralty desire to purchase 600 to 700 tons of dressed Indian hemp and Government have asked me to obtain quotations, from suitable firms for delivery on F. O. B. terms, freight being provided by the Admiralty. I have the honour, therefore, to request that the names of suitable firms who hold

stocks of hemp may kindly be communicated to me and that the firms may be asked to submit quotations for standard grades of hemp. If satisfactory quotations are received from various firms it might perhaps be fair to distribute the total quantity required among those firms on the basis of their average shipments for three years before the war.

2. I shall also be obliged if you will kindly let me know whether you would agree to appoint one or more experts to inspect the quality of consignments before shipment and to certify whether goods are up to sample or not.

3. I have addressed a similar letter to the Secretary, Indian Merchants' Chamber and Bureau, and request that you will favour me with the necessary information at the earliest possible date.—I have, etc.,

R. F. L. WHITTY,
Collector of Customs.

No. 78/72/H of 1918.

CHAMBER OF COMMERCE,
BOMBAY, 22nd January 1918.

R. F. L. WHITTY, ESQ., I.C.S.,
COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter R. S. R. No. 153, dated 16th instant, regarding the purchase of Indian hemp on behalf of the Admiralty and to state in reply that in the opinion of my Committee the proposed method of purchase is impracticable as being open to the following objections.

2. It appears that the Admiralty intend sending out samples on which the tenders are to be based, but my Committee are informed that hemp is never sold on sample; uncombed hemp being sold in a number of grades, always "fair average quality" of the season, while combed hemp is almost always shipped unsold and disposed of by private sale or public auction, each lot on its merits. The

various shippers have established marks of their own, the quality of which the leading shippers no doubt maintain, but there are no recognized grades of combed hemp.

3. It is not clear to my Committee whether the Admiralty's enquiry is for combed or uncombed hemp, as the term "dressed" is rather loosely used, sometimes to mean combed hemp and sometimes to include both combed and uncombed. In either case my Committee understand sales on sample are impracticable, because hemp is not a very regular article; there is always a certain amount of variation between the various hanks, even in each bale and any large lot must be judged on its general level and its average quality, which makes surveys on a sample extremely difficult, if not impossible.

4. My Committee are informed that there are no experts in Bombay with any experience of surveying hemp and that, therefore, the Admiralty's proposal would mean that the tenders of shippers would be surveyed not only by competitors but by competitors with no previous experience of such work. My Committee, therefore, recommend that the Admiralty should consult the London Hemp Association (which is an Association of buyers and brokers and, therefore, qualified to advise impartially) and purchase their requirements, through the usual London channels, from shippers at this end whose marks have a reputation for reliability, on the usual trade conditions and all surveys to be held in London, where my Committe are informed, they are conducted by recognized brokers, well experienced in the work and who devote the whole of their time to the combined business of broker and surveyor.

5. I am to add that if the Admiralty desired a further safeguard against providing freight space for hemp and then not receiving the quality required, they might impose a stiff penalty on any shipments more than a certain reasonable margin off, but on all such points the London Hemp Association are most competent to advise.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX Y-1.

INDO-ITALIAN TRADE.

No. 2217.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY,
SIMLA, the 24th/29th April 1918.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward for the information of your Chamber and of the firms interested in the Italian trade, 20 copies of the report on Indo-Italian trade by D. T. Chadwick, Esquire, I.C.S., and to say that the Government of India will be glad to receive through the Government of Bombay any observations on the Report which your Chamber may wish to make.

2. I am also to forward, for the confidential information of the members of your Chamber, the accompanying copy of an extract from a letter received from Mr. Chadwick dealing with the position of the British commercial community in Italy.—I have, etc.,

G. S. HARDY,
Under Secretary to the Government of India.

No. 471/106/I OF 1918.

CHAMBER OF COMMERCE,
BOMBAY, 23rd May 1918.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 2217, dated 24th ultimo, forwarding 20 copies of the report on Indo-Italian trade and in conveying to you the thanks of my Committee for these reports, I am to state that they have no observations to put forward in connection therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 8341 OF 1918.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 14th August 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to the letter from the Government of India, Department of Commerce and Industry, No. 2217, dated 24th April 1918, asking your Chamber to forward, through this Government, their observations, if any, on the report on Indo-Italian trade by D. T. Chadwick, Esquire, I.C.S., I am directed to request that the Chamber's reply to the letter may be forwarded to Government at an early date.—I have, etc.,

R. W. VAKIL,

for Under Secretary to Government.

No. 725/106/I OF 1918.

CHAMBER OF COMMERCE,

BOMBAY, 15th August 1918.

The UNDER SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—With reference to your letter No.8341 of the 14th instant, I have the honour to inform you that my Committee have no observations to put forward in connection with the report of Mr. D. T. Chadwick on Indo-Italian trade.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX Y-2.

TRADE BETWEEN INDIA AND DENMARK.

No. 1998-W of 1918.

REVENUE DEPARTMENT.

WAR.

BOMBAY CASTLE, 6th August 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward, for the information of your Chamber and for communication to the mercantile community, a

copy of a memorandum prepared by Mr. Turner, Commercial Attaché to His Majesty's Legation at Copenhagen, on the subject of trade between India and Denmark.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

MEMORANDUM.

1. The following Table shows the imports into Denmark from India direct as compared with the total imports of similar commodities from all sources in 1913 and 1912:—

	IMPORTS FROM BRITISH INDIA DIRECT.				IMPORTS FROM ALL SOURCES.	
	1913.		1912.		1913.	1912.
	Quantity 100 Kg.	Value 1,000Kr.	Quantity 100 Kg.	Value 1,000 Kr.	Quantity 100 Kg.	Quantity 100 Kg.
Cocoanuts and Kernels.	400	25	367	20	1,996	442
Rice Groats and Flour.	1,872	44	841	17	97,389	92,945
Sago Groats and Tapioca	508	14	39	1	26,181	19,254
Tea	89	21	174	42	5,599	6,227
Cardamoms. ...	1,738Kg.	21	1,193Kg.	12	18,010 Kg.	21,406 Kg.
Other Colonial Goods.	...	31	...	30	...	...
Hemp Indian ...	4,746	214	3,165	153	12,747	12,289
Jute	800	44	828	33	2,267	2,268
Cocoanut Yarn. ...	2,579	161	2,487	90	9,351	9,594
Carpets, etc. ...	78	42	7	6	4,443	4,426
Linseed.	20,800	443	12,396	377	199,795	117,411
Sesame Seed ...	999	36	3,115	34	40,176	25,438
Copra	41,242	2,227	63,736	2,677	336,865	255,124
Palm Kernels. ...	199	8	499	16	5,951	17,730
Other Goods. ...	...	86	...	4,437	...	...
	...	3,357	7,975	...	...	...

The following Table shows the exports from Denmark to India direct.

EXPORTS TO BRITISH INDIA.

	1913.		1912.	
	Quantity 100 Kg.	Value 1,000 Kr.	Quantity 100 Kg.	Value 1,000 Kr.
Butter in tins	85	23	650	181
Liquors	67	15	43	12
Other Goods	.....	92	...	153
	.....	130	...	346

3. Taking the most important items in the above Tables we find that the total Danish import in 1913 of rice groats was 6,884 tons of which 95 tons came direct from British India. The largest imports were from Holland (2,361 tons) and Germany (4,116 tons). Presumably much of the rice imported *via* Germany was of Indian origin, and a direct shipment or *via* the United Kingdom would naturally be more advantageous to British interests.

4. The same applies also to rice flour, the total import of which was 2,854 tons (British India 91 tons, Sweden 839 tons, presumably through the Swedish East Asiatic Company, Holland 835 tons, Germany 1,083 tons).

5. As regards sago groats the total imports of which were 961 tons, the largest imports came from the Straits Settlements (712 tons), Great Britain 159 tons, British India 25 tons, and Germany 42 tons. The Straits Settlements were also the largest exporters of sago flour (1,519 tons) with Great Britain and British India sending 60 tons each.

6. As regards tapioca, the Straits Settlements are also the largest exporters (1,062 tons out of a total import of 1,650 tons), while Great Britain exported 286 tons and British India 25 tons

7. Great Britain was the largest exporter of tea (418 tons out of a total import of 539 tons), the direct contribution from British India being about nine tons, while 69 tons came from Germany and 28 from China.

8. The import of 1,738 kilos of cardamoms direct from British India, is a not inconsiderable part of the total import (13,010 kilos). From Great Britain 5,422 kilos were imported and from Germany 5,326 kilos.

9. The total import of Indian hemp amounted (in 1913) to 1,274 tons, of which 474 tons came from British India, 331 tons from Germany, 287 tons from the United Kingdom and 116 tons from Italy. There was also a small import of hemp tow in 1912, which appears to have been replaced the next year by an increased import of that commodity from Germany.

10. The export of 80 tons of jute from British India out of a total of 226 tons would appear to show that the largest supply of this material is obtained direct, the imports from the United Kingdom and Germany amounting respectively to 71 and 68 tons.

11. There was total import of 935 tons of cocoanut yarn, 257 tons of which came from British India and 656 tons from Germany.

12. The import of carpets from British India showed a tendency to increase, but amounted only to 7 tons out of a total of 444 tons, the largest exporters being Germany with 223 and the United Kingdom with 122. Fifty tons of oriental carpets were imported from the near East.

13. Out of a total Danish import of 19,979 tons of linseed there came 2,080 tons from British India, 4,605 tons from Germany, 3,333 tons from the United Kingdom, 2,000 from the United States of America, and 5,063 tons from the Argentine, of sesame seed 90 tons from British India, 2,326 tons from Germany, and 1,162 tons from China, of copra 4,124 tons from British India, 14,354 tons from Germany, 5,100 tons from the Straits Settlements, 4,858 tons from the Dutch East Indies, 3,321 from the Pacific Islands, 1,130 from

Siam, and 549 from the United Kingdom. The total import of palm kernels amounted to 595 tons of which 19 came from British India, 312 from Germany and 179 from Africa.

14. The imports from Germany are (with the exception of carpets and to some extent of hemp) entirely transit trade, the bulk of the goods specified having come direct from the transhipment port, Hamburg. For after the war it is evident that British interests would best be served if the Danish market were provided with these commodities either direct in Danish bottom or by increasing the transhipment trade over the United Kingdom.

15. The two great Danish lines, the East Asiatic and the United Shipping Company, are alive to the advantages of carrying direct as many as possible of the Danish imports that were previously obtained over Germany, and but little encouragement should be needed to endura them to institute a regular service.

16. From the figures given above it will be noticed that the bulk of the imports consist of the raw materials for the manufacture of vegetable oils. It would appear worthy of consideration whether by manufacturing the oils in British India, and exporting the manufactured produce, British interests would not obtain a greater benefit (1) by the economy of tonnage effected and (2) by obtaining the manufacturers' profits, as well as those of the producer. Presumably also the labour in British India would be cheaper, while the British Indian authorities would welcome the additional employment given. For the staple articles mentioned, therefore, the question of increasing the trade from British India to Denmark is to be solved by either instituting an adequate direct shipping service, or by organising and developing the transhipment trade over the United Kingdom.

17. The Danish market should for its size take a considerable amount of carpets and decorative textiles from British India, and the same should apply to other articles, more or less of luxury, such as Banares ware, artistic pottery, curios, etc. There might also be a market for the Indian hides 'Kips' but I am uncertain how these would compare with (1) the Native Danish hides, of which there is a large production and (2) the hides now imported.

In 1913 Denmark imported 1,496 tons of wet-salted hides (134 tons from Siam). 118 tons of dry-salted hides (81 from Germany but the bulk from South America), 41 tons of dried hides (8 of which came from China).

18. It is possible also that a good market might be found in Denmark for the products of British India. In pre-war times the country obtained practically every thing in the nature of manufactured articles from Germany (largely owing to British exporters not considering the market large enough to trouble about). German trade was however, of course, assisted by the geographical proximity and the general organisation of the German export trade.

19. As a general principle it would seem to be of advantage to British trade as a whole, that efforts should be made so far as possible to export manufactured articles rather than raw materials and with this object it would appear advisable that, when the country producing the raw materials is not capable of manufacturing them itself, the raw materials should be exported for manufacture to some other portion of the Empire rather than to neutrals. The result would be that the Empire would benefit not only by the profits made by the producer but also by the profits made by the manufacturer, and would moreover obtain the indirect advantage of restricting the output of competing manufacturers in neutral countries.

20. As regards Danish exports to British India, it seems unlikely that they can assume any considerable importance. Danish industries are, practically speaking, in their infancy, and in view of the fact that practically all raw materials, including coal, must be imported, are unlikely to develop sufficiently to be of real importance from the point of view of the financial status of the country. The Danish national income is derived mainly (1) from the export of agricultural produce to the United Kingdom, and (2) from the freights earned by Danish tonnage. The values thus gained are employed in purchasing the Danish requirements from the various markets of the world, and the Danish purchases in British India are paid for out of the credits (for agricultural produce) standing to Danish account in London. By arranging for

the direct import from British India, or *via* the United Kingdom it would seem that an economy should be effected, as presumably before the war purchases of British India produce *via* Germany were financed over London, necessitating an additional transfer of funds.

21. It would seem advisable that the large British Indian houses established in London should be encouraged to study the requirements of the Danish market and to organise the trade with a view to excluding the trade done hitherto *via* Germany, while developing the market generally. They should bear in mind that the Danish market itself, though small, is in proportion to its size a very good buying market, and above all they should recognise that the Danes themselves are most anxious to see Copenhagen take the Baltic distributing trade, hitherto done by Germany with Hamburg as the centre. If these Danish hopes bear fruit, even only in part and the position of Copenhagen and the development of the Copenhagen free port are both favourable to the realisation of the idea Danish merchants will import not only for Denmark, but also for Germany and Sweden and, so far as they can, for Finland and the Russian Baltic ports also.

BRITISH LEGATION,
Copenhagen, April 25th, 1918.

APPENDIX Z.

OPENING OF TRADE AT DAR-ES-SALAAM.

No. 213.

MARINE DEPARTMENT.

BOMBAY CASTLE, 4th February 1918.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward herewith, for the information of the Chamber of Commerce, a copy of the port regulations which

have been introduced on the opening to general trade of Dar-es-Salaam and towns on the Central Railway in the conquered German East African territories.—I have, etc.,

M. V. MOREHARIB,

for Secretary to Government.

MARINE DEPARTMENT.

BOMBAY CASTLE, 24th January 1918.

No. 148.—The following port regulations which have been introduced on the opening to general trade of Dar-es-Salaam and towns on the Central Railway in the conquered German East African territories are published for general information :—

A.—All cargo to be landed at and shipped by and under control of Port Captain.

B.—Tariff of landing charges, etc., shall be due and payable by ships' owners or agents prior to vessel leaving port.

C.—Owners of steamships or agents to give notice early to Port Captain of expected date and time of arrival of ships ; also as to quantity, nature of cargo together with other matters of importance.

D.—Vessels to provide all necessary and usual gear for working cargoes.

E.—Landing of heavy weights cannot be guaranteed, all weighty consignments therefore to be shipped in packages suitable for such and of such size as to admit man handling.

F.—In the event of heavy or bulky consignments being required to be exported or imported arrangements must be made with Port Captain prior to ship arriving for handling of such goods.

G.—Should military exigencies not allow of ship or vessel proceeding into harbour no responsibility for demurrage can be accepted nor claims for demurrage be entertained in respect to vessels detained in harbour under circumstances unavoidable.

H.—Should military exigencies unallow of cargo being landed at wharf or into shed cargo will be landed on beach set aside by Customs above height water mark.

I.—No bills of lading will be accepted on which authority of shipper to the holder is not deducted by a complete and accurate chain of endorsement.

J.—Bills of lading, freight notes, invoices and other documents must be available and produced to Port Captain as required in respect to all cargo to be landed.

K.—The Administration will not be liable for any loss, delay or non-delivery of goods occasioned by insufficient or erroneous marking.

L.—In case of emergency or for security and better safety of harbour or shipping therein Captain whenever considered expedient to destroy or otherwise dispose of dangerous goods within a harbour without compensation to consignee.

M.—Ships arriving at port with any infectious disease on board shall, before proceeding into harbour, fly yellow flag at foremast head when no person or cargo may be disembarked until sanction given by Port Health Officer.

N.—Tariff of landing charges etc., are as follows:—

Fractions of a ton on consignments exceeding 1 ton will be charged, not exceeding 5 cwt. as 5 cwt., over 5 cwt. and not exceeding 10 cwt. as 10 cwt., over 10 and not exceeding 15 cwt. as 15 cwt., over 15 cwt. as 1 ton.

O.—Tonnage will be calculated by weight or measurement according to manner in which freight is charged in respect to such cargo.

P.—Double charge made by landing glass unless the importer indemnifies administration against all risk to the package and its contents.

Q.—All general cargo other than that above specially specified will be charged at rate of 4 rupees per ton.

R.—Live stock will be charged at rate of 7 rupees 50 cents per head for cattle, horses, ponies, mules, donkeys, and 1 rupee per head for sheep, goats, pigs, dogs.

S.—Charge for oil and petrol will be charged at 7 rupees 50 cents per ton.

T.—No firearms of auto description permitted to be imported.

U.—Above applies to all ports in conquered German East Africa.

By order of His Excellency the Right Honourable the Governor in Council.

G. A. THOMAS,
Secretary to Government.

THE BUDGET.

Extract from the Proceedings of a meeting of a Indian Legislative Council held at Delhi on Saturday, 1st March 1919.

NARRATIVE OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1919-20.

Introductory.

The treatment of the Financial Statement in Council will follow the same lines as last year. It is presented to-day: a general debate upon it will take place on the 7th instant; the second and third stages of the discussion will open on the 8th instant; and it is hoped that the Budget in its final form will be presented on the 21st instant. The statement this year has been made as brief as possible, consistently with the number of important topics on which it is bound to touch.

Section I.—The year 1918-1919.

A.—General characteristics.

2. It is doubtful whether, in the financial history of British India, there has been a year of more diversified character or varied difficulties than 1918-1919. To understand our transactions during the twelve months, and our commitments for the future, explanations are necessary which, however briefly put, must cover a wide area.

3. *The Armistice.*—Dominating all other features of the year, financial or others, was the sudden cessation of hostilities in November. The last budget was presented at a time of grave crisis for the Allied arms, when Germany was making its final and greatest endeavour to break through our line in France. The peril had the effect in India of calling forth more strenuous effort, in men and materials; and the first seven months of the year were a period of great and widespread activity. Up to the end of October, the value of the external trade of India was bigger than in

either of the two previous years; the exports of food grains, tea and gunny bags being evidence of India's material help to the Allied countries, and the imports of sugar and textiles being indicative of the high prosperity which she reaped in return. The railway revenue corresponded: and at one time it looked as if trade remittances through the Secretary of State would be heavier than the record figure of the previous year. Prices remained high, and there was much speculation based on the expectancy that this hectic energy would endure. With the armistices came a sudden change. The wheat export had stopped in September for other reasons; but cotton now fell off immediately, and there was a great slackening in gunnies. Imports of all kinds declined sharply, chiefly sugar and piece-goods. Panic fell upon the cloth market: prices came tumbling down, forward orders were cancelled and peace brought catastrophe to those who had been gambling wildly on the continuation of war. The reaction on the Government exchequer was mainly caused by the complete cessation of trade remittances to India. The Secretary of State stopped selling bills near the end of October, and since then we have lost the large exchange profits which a one-and-six penny rupee had been yielding us, while we had to go on at express speed coining rupees, and losing on them, to meet the unassuaged thirst of the people for metallic currency. All these factors will be discussed in more detail later. The cardinal point is that peace has laid its hand upon the unhealthy prosperity which the war had brought us; and we have now to descend to a more normal plane of trade and business.

4. *Scarcity.*—To this painful process the chief obstacle at present is the persistently high range of prices for all the necessities, as well as the comforts, of life. The world factors responsible for high prices have been supplemented, so far as cereals are concerned, by the unfortunate agricultural situation over a large area in India. The outlook when the last Budget was prepared was generally good, although the several meteorological disturbances of the cold weather type which had appeared in January and February 1918 were all feeble and gave little rain. The weather was accordingly exceptionally dry throughout northern and central India. In the Peninsula on the other hand conditions had been unusually disturbed during January and February, and very heavy rain for

the time of the year occurred in the west coast districts. The Arabian Sea monsoon appeared nearly three weeks before its normal date and gave widespread and unusually heavy rain over nearly the whole of the Peninsula for about five weeks. Its activities then began to decline and, after an appreciable improvement during the latter half of August, it merged during September into a complete break which continued till the end of the regular monsoon season. The Bay monsoon also arrived upwards of two weeks earlier than usual, and was of normal intensity. But unfortunately its activities were confined during nearly the whole season to Burma and north-east India. The average rainfall over the plains was in defect by 6·5 inches, or 19 per cent., which is the highest deficiency on record since the year 1899. The prolonged break in the monsoon adversely affected the area and yield of the principal crops. The condition of the crops now standing is on the whole favourable, especially in the northern and central parts of the country, but there is a serious reduction in area. The shortage of rain has affected most provinces, although the Peninsula was favoured with abundant rain during November and December and more recent falls have much improved prospects in the Punjab, Central Provinces and the United Provinces. The agricultural record of the closing year is therefore an unhappy one, and has entailed the usual consequences. Famine has had to be declared in the Ahmednagar district and in certain other parts of Bombay. Scarcity has been declared in 2 districts of the United Provinces, 6 districts of the Central Provinces, 11 districts and the Kathiawar Agency of Bombay. Distress prevails in Bankura, and is impending in Angul, in 5 districts of the United Provinces, 2 districts of Madras, and considerable areas in Central India. The number of persons on test works, in receipt of gratuitous relief, and in poor houses during the week ending 15th February 1919 was 128,178. Cattle are suffering even more than men, for there is a serious scarcity of fodder in the United Provinces, the Punjab, Bombay, Rajputana and the Bogra district of Bengal. Concession rates for the carriage of fodder by rail to affected areas have been sanctioned and Fodder Controllers have been appointed in the Punjab and Bombay. All the elaborate mechanism for famine relief, well tried and now thoroughly

understood, is ready to combat distress in its various forms. The approved prophylactic of agricultural loans on a generous scale has been already applied, the large sum of two crores having been sanctioned for advances in the United Provinces alone. The good seasons of recent years and the full prices paid for agricultural produce must have accumulated unusual reserves of rural wealth, and it may be expected that widespread or acute distress will be averted; but it is a sad reflection that this calamity should have befallen the country at a time when it had hoped to join in the universal thanksgiving at the end of war.

5. *The Influenza.*—More calamitous than famine, or than a great campaign, has been the epidemic of Influenza which ravaged India in the autumn of 1918. A reference to this terrible scourge was made by His Excellency the Viceroy in his speech at the opening of this session; and all that need be added is to emphasize the effect of the epidemic in weakening the capacity of the rural population to cope with their ordinary work, and particularly with the drought which simultaneously fastened on them. It has had most depressing results on rural efficiency, and has complicated the task of famine relief.

6. *Commerce and Prices.*—In judging of the year's trade, it has to be remembered that the steady rise in prices, which continued from 1917-18 into the current year, frequently obscures an actual fall in the volume of imports or exports. Subject to this reservation we have an increase of £8 millions in the total value of private merchandise imported into India during the first nine months of the current year, as compared with the same period in 1917. For exports of private merchandise, the increase is over £9 millions. The export figures incidentally demonstrate the extent to which India was able to increase her assistance in the way of supplies to the Allied nations and their armed forces. Exports of cereals rose by over 50 per cent. to a total in 1917-18 of 5,400,000 tons valued at £36,000,000. In the case of wheat the record figure of 1,500,000 tons was reached. In the earlier months of the current year, India's contribution of foodstuffs was maintained at an even higher level than in 1917. With the failure of the monsoon, however, the exportable surplus rapidly diminished and

artificial checks on export have had to be imposed. Fortunately a marked improvement took place in the food situation in the Allied countries during the summer months.

7. Our command of raw materials apart from cereals placed us in a highly favourable position until the effects of scarcity began to make themselves felt. The trade in oilseeds suffered, it is true, from the shortage of freight, which was naturally most marked in the case of seeds not essential for war purposes. But a rapid expansion has taken place in the crushing of seed for the export of oil, and there is a marked rise in prices : oil cake tends more and more to be retained for local consumption. Last year raw jute continued to decline as an export, and prices were low. In the summer of 1918 a sharp recovery took place, when it was apparent that the crop was likely to be short; and with an improvement in shipping facilities exports during the first nine months of the current year showed an advance in value of 100 per cent. on the 1917 figures. In manufactured jute, high prices appear to have restricted to some extent the foreign demand for gunny bags, but none the less this great industry has beaten all records by exporting goods to the value of £28,000,000 during the nine months April to December 1918. Record quantities of tea were exported in 1917-18 though at a somewhat less remunerative price than in the previous two years. The current year promises to be equally prosperous for the tea industry. Coffee planters have been less fortunate during the war, but should be able to look forward to the future without apprehension. Valuable new markets have been exploited and the English market has now been re-opened to Indian coffee. Exports of rubber have grown steadily during the war, though prices ruled low during the current year. The price of raw cotton reached unprecedented heights early in the current year and there was consequently a striking fall in our shipments both of the raw material and of cotton yarn. Another consequence was that the rates for country cloth became so exorbitant as to cause much hardship and discontent. With better news from the theatres of war, the holding up of stocks for still higher prices came to an end, and the whole position became easier; but there are again signs of an upward tendency. In cotton piece-goods from Indian mills, the export naturally diminished, with the high prices ruling in the

local markets; but it is noteworthy that, in the first nine months of this year, a decline of 14 per cent. in the volume of export has been concomitant with a rise of 36 per cent. in its value. The net result of this brief review is to show the enormous strength that India has acquired as a producer, under peaceful conditions, of the chief necessities of life.

8. *Restrictions on trade.*—With the cessation of hostilities, it has already become possible to withdraw many of the restrictions on trade which have been inevitable during the war. No one is more anxious than the Government of India to complete this process of liberation, and a word may now be said as to how far it has been possible to go in this direction and what is the position of Government with respect to the restrictions that still remain. Interference during the war with the normal course of trade has, as a rule, been undertaken in pursuance of one of three aims:—To satisfy India's own needs; to satisfy the needs of Great Britain and the Allies; and to hamper the enemy. Restrictions of the third class remain in full force. They consist in a complete prohibition of trade with enemy countries and a very strict control of trade with neutral countries adjacent thereto. These restrictions apply to other countries equally with India and their relaxation depends entirely on the decisions of the Peace Conference. Of the second class of restrictions, namely, those designed to assist the Allied cause, some are of necessity still in force. Until the food situation has become normal in the Allied countries and until their depleted industries have been rehabilitated, it is only just that they should have some form of preference in the supply of certain raw products and other necessities of national existence. The scheme for the control of tea which gave to the producer a guaranteed market at a fair price for a large percentage of his output has been maintained in the interest of the consumer hitherto, but will shortly be terminated. Control is still being maintained over mica which is an essential to Allied industry and a system of licensing is being retained for certain other products for which a survey of the Allied demand is not yet complete. On the other hand, the restrictions on the export of jute manufactures, saltpetre, tanning materials and petrol have been removed. The control of raw and tanned hides has been very greatly relaxed subject

to certain safeguards in the interest of the future of the trade. The tanning of skins is no longer prohibited and restrictions on the transport of skins by rail have been withdrawn and export has been re-opened. Shellac exporters have been relieved of their obligation to give preferential supplies to the Ministry of Munitions and free export of oilseeds, vegetable oils and manganese is now permitted. The prohibition on the import of motor cars has been raised. The Ministry of Shipping has already, subject to certain safeguards, terminated the Liner Requisition scheme and freights have been reduced to a fraction of their recent rates.

9. In the case of interference with trade undertaken in India's own interest, much has also been done. Restrictions on the transport of wool by rail and coastwise by sea, which were imposed in order to ensure adequate supplies of wool for the manufacture of Army blanket, have been removed, and numerous textile and other industrial undertakings brought under control for the production of war supplies have been freed from that control. The difficulty of obtaining supplies of manufactured articles from the United Kingdom has during the war forced many of the British Colonies in the East to look to India for the replenishment of their stocks. India herself has had great difficulty in obtaining supplies and it was eventually found necessary to establish a system of priority for demands of this nature on India similar to that instituted in the United Kingdom, and to couple with it a comprehensive set of restrictions on the exports from India of manufactured articles. With the termination of the Home priority scheme and the re-opening of exports in the United Kingdom, the necessity for these restrictions has largely ceased. The Indian priority system has therefore been abandoned as regards both demands from India on the United Kingdom and demands on India from the Colonies, and the great majority of manufactured articles have been expunged from our export prohibition list. Similarly in the case of drugs, for which the war produced a universally enhanced demand, the prohibition on export has only been maintained in the case of a very limited number, such as quinine, which are of vital importance to the health of the country. The failure of the 1918 monsoon has necessitated certain further restrictions on the movement of foodstuffs. The machinery for the control of rice

originally set up in the interest of the Allies is now being applie to the relief of distress in India and to the distribution of supplies so far as possible to countries with Indian population. It has also been found necessary to prohibit the export of certain other cereals which formerly were unrestricted.

10. I may refer to one other respect in which it has not been found possible to remove the interference with the normal course of trade which Government has been obliged to effect. As this Council is aware, Government took powers during the last session to provide for the manufacture of standard cloth. Soon after this legislation was passed, the piece-goods market slumped and for some time the Act was not applied. Now, however, it has been found necessary to commence the manufacture and distribution of standard cloth in the interests of the poorest classes and I am sure that, if he were here, Sir George Barnes would like me to take this opportunity of acknowledging the willingness of the local industry to co-operate in the working of the scheme.

11. *War Effort.*—The beginning of the year witnessed the great German offensive in the West,—an offensive which had been foreseen by the Allies and to meet which every possible preparation had been made. The initial successes of the enemy were, however, great, and the situation became so critical that the Prime Minister called on India to rally again to the assistance of the Empire. How successful that effort has been is well known to this Council. His Excellency the Viceroy summoned a Conference at Delhi towards the end of April, and as a result of the Resolutions passed thereat, the Government of India offered to raise and train an additional 500,000 men in the twelve months commencing from the 1st June. This offer was accepted and recruitment proceeded apace. The raising of a large additional body of Indian troops involved heavy expenditure in many directions. Temporary accommodation had to be hastily provided; the recruiting and training staff had to be largely increased; the men had to be clothed, fed, armed and equipped; large bodies of men had to be moved by rail; more officers had to be entertained; and instructional classes of various kinds had to be hastily organised. I will not weary this Council with detailed figures, but will merely mention that the immediate result of this

great expansion of our military activity led to an increase in our recoverable war expenditure from a scale of £60 millions in 1917-18 to an estimated expenditure of £70½ millions in 1918-19. This latter figure would have been far higher, had it not been for the decision by this Council last September to relieve His Majesty's Government of the charges of 200,000 additional troops with effect from 1st April 1918, and a further 100,000 troops from 1st April 1919. Fortunately, with the collapse of our principal enemies in October and November last, the necessity for continuing recruitment on this scale ceased. Nevertheless, the offer made by India of further assistance to His Majesty's Government has resulted in an addition of £12·7 millions to our military expenditure during the current financial year, and there will be further large sums due to His Majesty's Government next year, after which, the Government of India will only be responsible for meeting certain non-effective charges as they accrue.

12. The raising of recruits was in some ways the simplest part of the task which India set before herself. Thanks to the loyalty and martial spirit of the peoples of India and to the magnificent efforts of the Provincial recruiting boards, men, both combatant and non-combatant, were obtained in large and increasing numbers. To stimulate recruitment, it was decided to offer still better terms to the Indian Army, which had already received a material concession in the grant of free rations to all ranks from the 1st January 1917. Consequently, a gratuity was granted to each man on completing the recruit's course, and in addition, to every Indian officer and soldier, a war bonus payable every six months until the declaration of peace, or until general demobilization is declared. It was, however, the provision of the necessary munitions of war which presented the most urgent and difficult problem. To meet this, the activities of the Indian Munitions Board which had been started early in 1917-18, were expanded in every direction. Additional staff was engaged; the Army Clothing Factories were expanded; the output of the Ordnance Factories was increased; and closer control was exercised over the stocks of imported articles still available in India. After three and a half years of war, India had been almost drained of such stocks, and it was essential to conserve for military purposes the little that was left. This

however, proved quite insufficient in most cases to meet our needs and it became necessary to stimulate the local manufacture of many articles for which India had hitherto relief upon importation from abroad. A Controller of Contracts was appointed to supervise the purchase of all foodstuffs and various other articles for the use of troops. This measure led to considerable economies, as did also the assumption of control over a number of mills which were employed solely on producing flour and *atta* for the Army. In order to increase the world's food supply, and in particular to reduce the enormous demands made by Mesopotamia on India for feeding the troops in that country, a large and costly scheme of agricultural development was adopted in Mesopotamia. This, too, had to be financed by recoverable advances from India, and seed grains and most of the agricultural produce had to be furnished by this country. To meet the ever-increasing strain on our Railway system due to the larger movement of troops, passenger traffic had to be curtailed. Large quantities of locomotive and rolling stocks were sent from India to Mesopotamia and the whole output of rails from Tata's works was utilized to meet overseas requirements, though the condition of our own lines was such that rails were urgently needed to replace those which were worn out. These we had to forego. Simultaneously India had to be prepared to meet the contingency of a strategical situation arising which would enable the Powers in the West to threaten our Northern Frontier. This new danger entailed special measures to increase the mobility and radius of action of the troops which guard our country, and thus added to our already heavy financial burden.

—Currency and Exchange.

13. The foregoing narrative gives a necessarily brief account of some of the main currents in the difficult sea through which the bark of State finance has had to ride in the current year. It will have been seen that the year was one of great activity in the production of materials of war, of much inevitable dislocation in external trade, of high prices enhanced by speculation on the chance of protracted hostilities, of much internal prosperity for certain classes of the community, and of considerable hardship for

others. Wealth was pouring into India in payment for its product and its services; but the varying fortunes of the war and the incessant rumours which preyed upon the fears of people stimulated the immemorial practice of hoarding. Half way through the year came the dramatic approach of unexpected peace. Speculation collapsed, and new alarms replaced the old. Labour trouble developed. Simultaneously, there came scarcity, grievous epidemic and much loss of agricultural efficiency and purchasing power. Still, the energy of our manufactories continued, and labour, which had been devoted to the prosecution of the war, was diverted into the work of demobilization. Running through all this complication was the priority that had to be given to the needs of the British and Allied Governments and the consequent interference with the ordinary channels and methods of trade. It was the whole of this kaleidoscopic movement which was reflected in the difficulties of our currency and exchange.

14. These difficulties were fully described by Sir William Meyer a year ago, and I need not attempt to do more than bring his narrative up to date. Put briefly the problem with which he had to contend has two aspects. First, funds had to be provided on an unprecedented scale for war work in India and in countries where Indian troops were fighting. A large share of this outlay was on account of the British Government, who gave India a corresponding credit in London. To convert this credit into remittances was the difficulty; gold was unobtainable, and silver was exceedingly scarce. Thus the repayments of our war advances continued to bank up in London, and were of little help in meeting our expenditure here. Currency had to be created; and currency could take only three forms, notes, rupees or gold. To issue notes freely without a strong metallic backing was obviously unsound. To coin and issue our relatively small stock of gold would have been wasteful to a degree; the premium upon the metal would have driven, and did in fact drive, any coined gold out of circulation immediately; it was an emergency ration rather than a currency medium. We had no alternative but to provide silver rupees in immense quantity; and this was the second aspect of the problem. The silver produce of the world had become the subject of fierce competition among many nations; the price was

rising in a manner which threatened the stability of our exchange; and the actual amount which could be procured in the open market was wholly inadequate to the demands upon us.

15. *Silver crisis in 1918.*—To appreciate the gravity of our silver position it is necessary to go back to the beginning of 1918. The absorption of rupees at that period was monotonously high, rising to over 1½ crores in each of the first three weeks of January. At the end of February the rupee balances had fallen to 12½ crores, a point which in previous years would have been regarded, in the absence of large supplies of silver available for further coinage, as marking a position of grave danger. March saw no improvement, and on the closing day of the financial year the silver balances had been brought to under 10½ crores. It was clear that a serious crisis was impending and to many who followed the figures of April and saw an absorption of 4¼ crores in the first fortnight of that month, catastrophe must have seemed imminent. Our thin line of rupees had been precariously supplemented by an issue of sovereigns in parts of India where gold is freely taken in payment for the crops; but the benefit of this expedient was transient and its continuance unjustifiable. In April the position at Bombay was most critical. Rupees were pouring out to finance the cotton crop at fanciful prices. Bad news from France brought a run upon our currency offices by timid holders of our notes. Our visible reserve of silver had dwindled to insignificance, and for several days the maintenance of specie payments hung in the balance. The Mints however responded nobly to the strain, the Controller of Currency scraped together every rupee that could be spared from other parts of India, and the run upon us abated. Similar difficulty had however arisen in Madras and a minor crisis a little later at Lahore made things no easier. Every ounce of silver that could be laid hands upon was poured into the Mints; the Mints worked night and day; and yet by the end of April our rupees had diminished to 7¼ crores and by the end of the first week in June to little more than 4 crores. It seemed incredible that business could have been carried on so far below the minimum of safety; and to those of us who where watching the position in England it appeared a certainty that our paper currency would have to be declared inconvertible. Skill and audacity

however prevailed and from that time onwards, with the help which had now begun to arrive from America, the situation improved.

16. The possibility of such a crisis as I have been describing had not been overlooked by those who were responsible for the solvency of India. Their thoughts had naturally turned to America, the great storehouse of silver. The Mexican mines had been working far below their full capacity, owing mainly to political disturbances. In the United States production had been hampered by labour difficulties and the high prices of machinery and chemicals; but their Government was still buying and seemed most likely to be able to help us. In February 1918 therefore an appeal was addressed to them by Lord Reading, who represented the serious set-back which the war efforts of India would receive if we were unable to continue rupee payments. The Government of the United States were wholly sympathetic, and almost immediately arranged to sell us 6 million ounces. When the crisis became still more acute in April, they offered us another 2 million ounces. At this end, special measures were taken to accelerate the transit of the silver thus obtained. For example, with the co-operation of the Naval authorities, the Royal Indian Marine vessel "Northbrook" was diverted to Hong Kong to bring to India a large cargo of silver which was awaiting transhipment there from San Francisco. This consignment reached India on the 4th June, and marked the turn of the tide. By that time, more substantial relief was in prospect. Ever since the middle of 1917, the United States authorities had been anxious about the payment in silver for their heavy purchases in the East, particularly their orders for jute and gunnies. For this purpose they ultimately turned to the vast inert reserve of dollars which their Treasury held as security for their Silver Certificates. In April there was introduced in Congress a Bill, subsequently known as the Pittman Act, enabling the United States Government to withdraw Silver Certificates and to borrow from the Treasury the greater part of its dollar reserve of 375 million ounces of fine silver. This measure was commended to the Legislature by a personal message from the President as a war measure of national importance, and it became law at record

speed. Early in June, an agreement was arrived at between Lord Reading and the United States Government, by which the latter consented to let India have 200 million ounces of the silver thus released, on terms which no one would hesitate to describe as generous to India. I need not go into details here; I will only ask the Council to recognise the skill and patience with which these lengthy and delicate negotiations were conducted on our behalf by Lord Reading and by Sir James Brunyate, who was at his right hand throughout, as technical adviser and advocate of India's needs.

17. The announcement about the middle of April that the United States were arranging to help us had a marked effect in relieving anxiety in this country. It is certain that in the critical weeks of May and June we could not possibly have carried on with the low balances at our command, had we not been able to reassure the public as to the adequacy of our future silver supplies. By the beginning of July shipments of silver under the Pitman Act began to arrive in large quantities, and during the succeeding months a position of relative safety was gradually reached. This would have been attained more rapidly but for the serious difficulties with which our mints had to contend owing to repeated attacks of influenza and to the concurrent demand for small coinage. Although the return of rupees which can normally be expected in the slack season was absent, the rupee balance steadily improved throughout July, August and September, and by the end of September our stocks had risen to nearly 12½ crores. With October and the commencement of the busy season the absorption once more overtook the coinage, and by the end of November balances had fallen to 8¾ crores; this rendered it necessary for the mints, which had been endeavouring to cope with an intense demand for small coinage, to concentrate once more on the coinage of whole rupees. Special measures were taken to improve the mints' output, and a system of double shifts was instituted. I should like here to pay a tribute to the staff of both the mints for the loyal way in which they have responded to the further call made upon them, in spite of the continuous strain under which they had worked throughout the year. As the result of these measures, combined with the gradual passing away of the sequelæ of influenza, the output of

the mints during December attained the enormous figure of Rs. 834 lakhs of rupees, which is a world's record, apart from a concurrent outturn of small coinage,—in all, over a hundred million pieces—and by the 22nd February our rupee balance stood at 13 crores.

18. *Expansion of the Paper Currency.*—At this point we may now leave the silver difficulty, though there is still much to be said upon it as regards the future; and turn to the other form of currency, paper to wit, which had to be created to meet the emergencies of the year. The expansion of our paper currency, in spite of the distrust with which the rumours of war had burdened it, has been striking. On the 31st of March 1915 the net circulation, excluding notes held in the reserve treasuries, was 55½ crores; on the same date in 1917 it had risen to 82 crores, and in 1918 to 98 crores. At the present time it is about 150 crores. This inflation, in many ways unwelcome, has not been allowed to go beyond the sheer necessities of the time. High prices and the disappearance of rupees from circulation rendered the use of notes imperative particularly for the finance of our great staple crops. In Bengal where silver rupees had previously been almost exclusively employed for the finance of jute, the bulk of the crop has been financed in the current year by notes; paper has also been used almost wholly for the finance of the cotton crop. It cannot be pretended that this has been entirely a voluntary process. With our silver stocks at the low level to which they fell last year, it was essential to concentrate them in the head currency offices, as it would have been otherwise impossible to meet our legal liability for the encashment of notes there. Free encashment at our district treasuries was therefore no longer feasible, and we had reluctantly to withdraw that facility in a very large degree. Similarly, in order to safeguard our position at the currency offices, we were obliged during the course of the crisis, to prohibit booking of specie by rail and steamer, and also to place an embargo on its transmission by post. However undesirable these measures may be in themselves, we can only appeal to the emergencies of the year and to the supreme importance of carrying the country through the war, and maintaining its usefulness, without a breakdown in the machinery of its financial business. Our position was intrinsically sound and it would have been unpardonable to allow our work as

producers and manufacturers of war material to be paralysed by technical currency difficulties.

19. The rapid expansion of our paper currency had certain unavoidable consequences. A minor sequel was the increased demand for subsidiary coinage. In coping with this, the Mints have been hampered by the incessant demand for rupees, as well as the difficulty at one time of obtaining nickel in sufficient quantities. The latter defect should before long be remedied but the provision of small change is at present admittedly inadequate. A graver consequence of our large note issues—and one to which several questions have recently been directed in this Council —is the discount at which our notes have been changing hands in many places. The matter is one of great concern to Government; it has given opportunities for profiteering to unscrupulous people trading on the ignorance and gullibility of the poorer classes with the result that hardship has unquestionably been caused to many. It is not easy to see, things being as they are, how this particular defect could be removed unless we were in a position to renew the encashment of our currency notes at every treasury in India,—a consummation devoutly to be wished for, but at present somewhat distant. Happily however signs are not wanting that the people, as personal experience tells them that notes are accepted by Government at their face value, are acquiring greater confidence in resisting improper attempts to exact commission. It would be idle to pretend that paper can ever be viewed by the ordinary villager with the same assurance as metallic currency; the whole conditions of his life make that impossible; but it is legitimate to hope that, for the daily transactions of the market our paper currency will steadily grow in popularity. Gratifying confirmation of this hope is found in the unexpected readiness with which our new low value notes have been accepted by the public. As the Council is aware, one rupee and two and a half rupee notes were put into circulation in December 1917 and January 1918 respectively. At the close of December 1918 the value of one rupee notes in circulation amounted to 9 crores and of two and a half rupee notes to over 2 crores. The latter note has not achieved the same popularity as the one rupee pieces possibly owing to the risk of confusion with them. The whole

question of designing new and at the same time more attractive forms for our currency notes is now under examination.

20. *Control of export finance.*—In his last Financial Statement Sir William Meyer referred at some length to the effect upon exchange of the huge balance of trade in India's favour and the great difficulties which had had to be surmounted in order to ensure that exports from India, of urgent importance for the war, should not be handicapped by the inability of the Exchange Banks to provide the necessary finance. The necessity of safeguarding such exports obliged the Secretary of State and ourselves, not only to adopt certain measures of control, but also to make a widespread appeal for the co-operation of merchants and others, with the object of securing that the financing of these war export should have the first call upon the funds set free by homeward remittances. I should like here to pay a tribute to the response which our appeal met with. Everyone who is conversant with practical exchange matters knows that the control instituted over the operations of the Exchange Banks could without much difficulty have been evaded by the trading public, if motives of patriotism had not constrained them to fall in with the measures which Government had initiated. Isolated instances of evasion were, indeed, reported to us from time to time, but I am happy to say that the great bulk of merchants having foreign business, most loyally co-operated, with the result that the financing of the export of wheat and foodstuffs, sandbags, and other articles which were urgently needed in Europe, was carried through successfully, and Government's grateful thanks are due to all those who, by resisting the temptation to profiteer in exchange, rendered this result possible. During the current year the former difficulties in the way of arranging for the finance of exports of urgent national importance have been practically absent, owing to the very different situation which exchange has reached as compared with what we had got accustomed to in the last two years.

21. *Movements of Exchange.*—From the beginning of 1916 silver began to break away from its old pre-war level of about 26*d.* per ounce; and as it rose, exchange left the 1*s.* 4*d.* rate and painfully

climbed after it. This time last year the rupee was quoted at 1*s.* 5*d.* and silver at about 42*d.* per ounce. In April 1918, however, the position was stabilised by our purchase of American silver. The reserve from which we were subsequently to draw had been held at the rate of 1 dollar per ounce, and that rate determined the price at which silver was sold to us, while our agreement with the United States Government bound us not to buy any silver at a higher price while the Pittman Act remained in force. As Sir William Meyer pointed out last year, it would be impossible for us to face a position in which we should be turning out rupees at a loss and placing a permanent premium on the export of our silver currency. It thus became necessary to fix a sterling exchange value for the rupee which would ensure that our coinage would not be liable to be smuggled out of India in indefinite quantities. Accordingly, with effect from the 12th April, the rate for Council drafts was fixed on a basis of 1*s.* 6*d.* per rupee for immediate telegraphic transfers and this rate still remains. Early in July however the weakness of the monsoon and a falling off in the normal supply of export bills seemed to threaten a fall in exchange. Business men with funds in India which sooner or later would have to be remitted to England began to consider the desirability of settling their exchange against a possible drop. There is evidence of a considerable accumulation of such funds, seeking temporary investment in India in preference to remittance to England. The reasons were various: taxation was heavier in England than here; hopes had been entertained of a further rise in exchange; money was being kept handy for *post-bellum* developments; and there was always the uncertainty about being able to recall spare money from England with the same promptitude as in former years. There was thus a large amount of floating capital which any threat of a fall in exchange would bring out for remittance purposes. For some time, although weakness continued, there was no real apprehension, as a similar position had arisen in September and October 1917 and had rapidly passed away. By October, however, the wheat exports had closed down, the demand for remittance quickened and considerably exceeded the supply of bills, and a new problem was definitely established. The first step to meet the situation was naturally the cessation of the sale of Councils, but

this could only be regarded as preliminary to further action. In pre-war times, when no one dreamt of the intrinsic value of the rupee soaring above 1*s.* 4*d.*, the problem would have been a simple one, as it would only have been necessary to sell reverse councils at or about the ordinary gold point. In the conditions set up by the war the problem was not quite so easy. We decided, however that, without prejudice to our future exchange policy, it was essential to maintain the stability of exchange at or about the existing rate until such time at it would be possible to estimate more clearly the new conditions of the financial world and their reactions upon our permanent exchange policy. Accordingly, early in November we offered to sell telegraphic transfers on London at the rate of 1*s.* $5\frac{31}{32}d.$ for immediates and 1*s.* $6\frac{1}{32}d.$ for deferreds. This announcement was, I believe, generally welcome, and it certainly had a steadying effect on the markets. A total of £3,560,000 was sold up to the beginning of December. This satisfied the immediate demand for remittance, and seemed to restore confidence. For some time subsequently the balance of exchange remained fairly even, there being quite enough demand for sterling to cover the few bills offering. More recently, the demand for remittance has again somewhat exceeded the supply of bills, and during February we sold a further small amount of sterling.

C.—Revised Estimates of Revenue and Expenditure.

22. The peculiar features of the year find their next reflection in the extent to which our current revenue and expenditure have departed from the estimates presented to this Council a year ago. In discussing these figures reference, except where otherwise mentioned, will be exclusively to the Government of India's own receipts and charges. The provincial transactions, save in so far as they affect our ways and means position, are more properly the subjects of scrutiny and debate in the Provincial Legislative Councils, and in the case of the provinces I shall therefore merely give a brief resume of their collective transactions. On the Imperial side, it will be remembered that Sir William Meyer budgeted for a total revenue of about £74¼ millions and expenditure of about £71¾ millions, giving an Imperial surplus of rather over £2½ millions. Our latest figures suggest that the revenue will be

better by £11 millions, but the expenditure heavier by £18 millions. The position is thus worse than our estimate by £7 millions, and we shall close the year with a deficit of £4½ millions. For this transformation the chief cause may be taken as being the liability accepted last September for the cost of the additional Indian troops. Our instalment of that liability for the current year, including the extra pension charges incurred up to date, amounts to about £12¾ millions; and if we had not undertaken this contribution to war expenses, our transactions for the year would have ended, it may be assumed, in a revenue surplus of £8¼ millions, or an improvement of £5¾ millions on the Budget. To this result the chief contributors would have been exchange, railways, customs and the mints; with a substantial set-off from losses of land revenue, higher military outlay, and a general rise in the expenses of our civil departments due, in some cases, to increased allowances for the higher cost of living. The more important variations are briefly discussed below.

23. *Exchange.*—As the Council is aware, our accounts are prepared on the basis of 1*s.* 4*d.* to the rupee, and my predecessor did not feel himself justified in taking credit for what we should gain by a higher rate. The position at the time was unstable, and he prudently refused to gamble on a continuance of the rate which was then in force—approximately 1*s.* 5*d.* In April, however, the arrangement with the United States Government, to which allusion has been made above, made it necessary to fix the sterling exchange value of the rupee arbitrarily at 1*s.* 6*d.* We have thus been able to meet our sterling obligations at a great saving in rupees as compared with the Budget provision on the basis of 1*s.* 4*d.* *Per contra*, we deduct from this gain our loss on the coinage of rupees which are intrinsically worth more than their legal issue price of 1*s.* 4*d.* The net profit for the year is expected to be £4·3 millions. At one time it looked as if the figure was going to be much higher. Indeed the Council will recollect that in September last Sir William Meyer hoped that the first instalment of our new war liability might be met in full, out of a surplus accruing largely from this windfall. That his hope was not realised is due to the change which came over the situation at a later stage. The stopping of the sale of Council Bills in October meant that no further gain

from exchange has accrued on these transactions, while the sale of "reverse Councils" has made a hole in the gain already to our credit. Furthermore, our receipts of silver will be greatly in excess of the September estimate, and the loss on coinage will be correspondingly enhanced. Had war continued, it is quite probable that our first part of the contribution would have been liquidated in the manner which Sir William Meyer hoped for; but on the other hand subsequent payments on the same account would of course have been larger.

24. *Railways.*—These have again been a great stand-by. Though we were informed a year ago that the limit of the carrying capacities of the lines had been practically reached, and that a further advance in receipts would be handicapped by the difficulties in war conditions of effecting repairs and renewals, the earnings have continued to grow, and are now expected to reach over 76⅛ crores against 70½ crores taken in the Budget. After allowing for some increase in the working expenses the net improvement amounts to nearly £2⅓ millions.

Customs.—Our revenue for the current year was estimated at 16¼ crores. As a result partly of continued high prices it will probably rise to 19 crores, in spite of the heavy handicap of the freight position, among the more important tariff heads contributing to the improvement being sugar, tobacco, manufactured articles and the excise duty on cotton goods.

Mint.—An improvement of £1·3 million is expected. Over one-half of this represents the profits on the subsidiary nickel and bronze coinage for which there has been an extraordinary demand throughout the year. The balance is seigniorage on rupee coinage, the volume of which has been greatly in excess of figures which could safely be taken into account a year ago.

Army.—The increased outlay on the Army in India, about £2·2 millions exclusive of the special war contribution, will be explained in detail in a later section. Briefly it has been due in the main to the unforeseen and unbudgetted operations against the Marri tribe, and to the necessity for a large mobilization on

the North-West Frontier as part of the general Imperial strategy against the far-flung German menace. Contributory items to the excess have been the higher railway charges and the increased cost of food.

Scarcity.—The direct effects of scarcity are seen in the remissions and suspensions of land revenue. The drop in land revenue receipts will be most marked in Bombay (64 lakhs), the United Provinces (53 lakhs), Madras (14 lakhs) and the Central Provinces (12 lakhs). The total Imperial share of the loss of land revenue is just over £1 million, to which must be added, although they appear under the Transfer head, payments which had to be made to Bombay and the United Provinces in order to prevent their land revenue receipts from falling below a guaranteed minimum; those payments aggregate about 43 lakhs. It is not expected that there will be any excess over the normal grant for Famine Relief and Insurance. The Imperial share of actual relief measures will cost about £400,000, and the portion of the grant available for avoidance or reduction of debt will now amount to £130,000 only.

25. *Provincial Estimates.*—Under this head all that need be said is that Sir William Meyer budgetted for a small surplus of £130,000 for the provinces collectively. The gross provincial expenditure will be slightly exceeded; and there ought to be a more than corresponding increase in provincial revenues in spite of a somewhat heavy loss (£800,000) of land revenue, with the result that these are now expected to show a surplus of over £1 million. Our obligations are due to the provinces for the loyal help that they have given in a very difficult year by keeping down their expenditure, and for the many devices by which they have pursued economy.

D.—Ways and Means.

26. The ways and means problem in India is always a double one. We have not only to consider whether our total resources, in London and India combined, are sufficient to meet the probable calls on them; we have also to see that the money is where it is wanted; in

other words, we have to consider the distribution of those resources between London and this country. It frequently happens that one of these two aspects of the problem is much more important than the other. Thus, before the war, the difficulty was usually to provide for sufficient total resources to meet capital expenditure on our productive works; there was rarely any difficulty as regards their distribution, for in most years we could always rely on trade demands being more than large enough to absorb the Council drawings by which our funds were remitted Home to pay for our railway and public works material. Within the last few years, however, as Sir William Meyer has brought out prominently in connection with his last two budgets, the main difficulty with which we have had to deal has been distribution. This difficulty arises from the fact that we have had to meet, apart entirely from the expenditure finally debited to Indian revenues, cash outgoings in India on an enormous scale exceeding our own expenditure. These very heavy disbursements, on behalf of the Imperial and other Governments, have been repaid to us in London; and there we have recently had such ample funds that the Secretary of State was able to set aside, apart from his ordinary cash balance, a special reserve of £20 millions in order to meet liabilities likely to come upon us in future. The trouble has been that, except in so far as the Secretary of State could purchase and remit silver to us, there has been no method by which we could bring to India the large resources which we possessed in London, and in consequence we have been obliged to incur a large amount of floating debt in this country, and to borrow large sums from our Currency Reserve measures regarding which I shall have more to say later on.

27. As was anticipated, these difficulties continued in an acute form during a considerable portion of the current year. Sir William Meyer estimated that, without including any provision for Council drawings by the Secretary of State, our cash outgoings in India, apart from those debited to our own Indian revenues, would amount to about £78 millions. This represented mainly war expenditure on behalf of His Majesty's Government, for which we are repaid in London, and included other remittance transactions somewhat similar in character and also certain other non-revenue

transactions. In the event, the funds which we have to find are expected to amount to no less than £141 millions made up roughly as follows :—

	£ millions.
War outlay on behalf of His Majesty's Government recoverable in London	72·7
Funds supplied for East Africa	3·3
Postal and money order transactions	4·2
Excess of Treasury Bill payments over receipts—*vide* paragraph 36 below	10·7
Repayment of temporary loan taken from Bank of Bombay in 1918-19	2·7
Council Bills	20·6
Cost of military stores and equipment purchased in advance of allocation to definite objects ..	12·7
Rupee credits for Federal Reserve Board in part for payment for American silver	11·0
Remittance of gold in part payment of same ..	2·0
Additional *takavi* loans	1·4
Total ..	141·3

These transactions have been financed in the following manner :—

	£ millions.
Receipts from Indian War Loan (inclusive of cash certificates)	37·1
Receipt of purchased silver	56·3
Surplus of revenue over expenditure in India and miscellaneous transactions	13·0
Issue of currency notes against additional investments	24·7
Receipts in India from sales of reverse Councils (£5·4 millions less loss on exchange)	4·8
Reduction of balance	5·4
Total ..	141·3

28. Of the disbursements which we have had to meet, no remarks are required upon our war outlay on behalf of His Majesty's Government or the remittance to East Africa, as the nature of these has already been explained in previous Financial Statements. The amount of our money locked up in advance purchases of military stores and equipments has considerably increased during the current year. Pending their allocation to specific requirements the cost has been charged to a suspense head. As they are so allocated, the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government, and, since the accumulation of stocks took place with reference to war conditions, we expect that in the coming year the lock-up of funds will be very substantially reduced in this way. Apart from this, we expect even during the current year on the other side of the account to obtain an advance of £5·9 millions from the War Office against purchases so far made. The large payments on account of postal money orders are due to the continuing demand for remittance to India in this form in the earlier portion of the year. The Treasury Bill transactions will be separately discussed; in brief we anticipate that, as against R43½ crores outstanding at the commencement of the year, our liability in respect of Bills issued to the public will have been reduced to R27½ crores at its close. The only other important item on the outlay side consists of the rupee credits granted to the Federal Reserve Board in connection with the agreement under which we have purchased silver from the United States Government. Briefly, the position is that one of the methods by which we are making payment for the silver delivered to us by the United States in the current year is by granting rupee credits to the Federal Reserve Board at a rate representing approximately the cost of laying the rupees down in India—1s. 6d. to the rupee—for the purposes and to the extent required by them for financing exports from India for work of urgent national importance in America. For the rest, we are making over to the United States Government the equivalent of £ 2 million in gold, and the balance which is not covered by these and the rupee credits granted to the Federal Reserve Board will be settled with the United States Government by His Majesty's Treasury to whom the Secretary of State will make the necessary payment in London.

29. On the receipt side, I shall touch later upon the results of the war loan. Though the proceeds of this are payable to His Majesty's Government, that payment is made in London, and meanwhile we have the use of the money received by us in India. We anticipate that we shall be placed in funds to the extent of not less than £ 56 million in the form of silver received either from the American Government or as a result of the Secretary of State's own purchases. This silver is, after receipt, placed in the Paper Currency Reserve and notes are issued against it to our treasuries to the extent of its anticipated rupee outturn, though a good deal of the silver will not actually be coined up until next year. Next come the funds we have obtained by issuing notes against an increase in the investment of the Paper Currency Reserve. £ 16 million, or R24 crores, were invested in British Treasury Bills under the powers obtained in March last. The balance has been invested mainly in British Treasury Bills but partly also in Indian Treasury Bills under the powers taken by an Ordinance in December 1918 of which the Council will later be asked to continue the operation by legislation. It is desirable that I should say a few words here regarding the last mentioned transaction. Under the last Ordinance our total investment powers stand at 100 crores. Up to 80 crores of this can be invested only in British Treasury Bills ; while 10 crores may be invested only in Government of India securities, and the remaining 10 crores in either British or Indian Government securities. Our actual investments in Indian and British securities other than Treasury Bills amount at present only to about 11 crores, and the rest of our investments are entirely in the form of Treasury Bills, of which about 9 crores may at our option be either British or Indian. It must be observed, however, that investment in British Treasury Bills does not increase the total funds at our disposal; the Secretary of State merely transfers the Bills from his own treasury to the currency reserve in London, while we release their value from our currency reserve in India. If however our Paper Currency Reserve here buys our own Treasury Bills, payment is made to our Treasury in notes, and our total resources are thereby temporarily increased. Of this more will be said later.

30. I now turn to the Secretary of State's position. He has to meet in the current year the following disbursements:—

	£ Million.
Ordinary home charges, including capital outlay	22·9
Payments for silver	44
Payment to the Treasury of the proceeds of the Second Indian War Loan ..	33·4
Investment in British Treasury Bills on behalf of the Paper Currency Reserve ..	20·7
Sterling transfers on London.. ..	5·4
Discharge of India Bonds and Railway debentures	1·8
Miscellaneous transactions	3·1
Total ..	131·3

Against this we estimate that his resources will be as follows:—

Receipts from Council Bills ..	20·9
Recoveries from His Majesty's Government for disbursements in India on their behalf at the rate of exchange of 1s. 5d. and 1s. 6d. per rupee inclusive of a recovery of £5·9 million in respect of stores charged to Suspense.	86·3
Recovery from the East Africa Protectorate at the same rates of exchange	3·6
Withdrawals from special reserve	13·1
Postal and money order transactions ..	4·3
Reduction of cash balances	3·1
Total ..	131·3

We do not estimate that the Secretary of State will pay over to the Home Government during the current year the complete proceeds of our second War Loan, it having been found convenient to throw forward the payment of a portion to next year's budget. The net effect of these transactions will be to leave the Secretary of State with a closing balance of £ 7·5 million against an opening balance of £10·6 million.

31. *England and India combined.*—When we consider the combined India and England position, the matter is greatly simplified by the fact that the various transactions which represent cash outgoings in India and recoveries in London, and *vice versa*, can be cancelled, and we have only to look at the net result of our non-revenue operations. This is shown briefly in the following statement:—

Outgoings.	£ million.	*Receipts.*	£ million.
Discharge of treasury bills in excess of issues	10·7	Excess of proceeds of war loan over payments to His Majesty's Government ...	1·2
Cost of military stores and equipment purchased in advance of allocation to definite objects	13·7	Issue of Indian Treasury bills to the Paper Currency Reserve	4·0
Imperial deficit	4·3	Withdrawal from Special Reserve	13·1
Capital outlay on :—			
Railways ... ... 4·4			
Irrigation ... ... 0·3		Recovery from War Office in respect of stores charged to the Suspense head	5·9
Delhi ... ... 0·3			
——	5·0		
Discharge of debt (inclusive of railway debentures and temporary loan from Bank of Bombay)	4·6	Provincial surplus	1·1
Net issues of Imperial and Provincial loans	1·3	Net deposits into Savings Banks and miscellaneous transactions	1·8
	38·6		30·1

The difference will be met by a reduction in our total cash balances from £ 25·9 millions, at the commencement to £ 17·4 millions at the close of the year.

E.—Borrowing and the Money Market.

32. *The War Loan.*—It will have been seen from the figures just mentioned how greatly our position was helped by the success of the Second Indian War Loan. The receipts from the main section of the loan amounted to Rs. 51½ crores and those from the Post Office section to over Rs. 5½ crores, making a total of Rs. 57 crores, or £38 millions. Though we did not, as on the previous occasion,

offer any conversion rights in respect of past loans, the terms of the 1918 loan were undoubtedly more attractive than those given in 1917 since, in addition to 3 and 5-year War Bonds, we also offered 7 and 10-year Bonds bearing the same rate of 5½ per cent. free of income tax and repayable at the rate of Rs. 103 and 105 respectively. That the 10-year Bonds proved a great attraction to investors is clear from the fact that over 40 per cent. of the loan was taken in the form of these Bonds, which are already changing hands at Rs. 101 or thereabouts. While the attractiveness of the loan as an investment has no doubt had much to do with its success, nothing like the same amount would have been obtained but for the patriotic and most valuable assistance rendered by a host of willing co-operators throughout the country, from captains of industry like our honourable friend Mr. Ironside down to the humblest workers in the villages.

33. The success of the loan suggests certain natural reflections. Apart from the actual amount realized, the most encouraging feature of these operations has been the enormous increase in the number of people throughout the country who have become holders of Government securities. In the 1917 loan the number of investors, excluding purchasers of Cash Certificates, was 155,103; in the 1918 loan the subscribers number no less than 227,706. It is clearly of the highest importance that we should do all we can to retain, and if possible increase, our new *clientele* and so foster the seed which we hope we have sown. In the first place, India, if she is to exploit to the full her vast natural resources, will require a large outlay of capital both by the Government and by private enterprise, and for this purpose a steady stream of investment within India is essential. Secondly, the gradual spread throughout the country of a habit of investment will help to divert to fruitful purposes India's sterile hoard of precious metals, to the mutual advantage of the individual and the State. Thirdly, the effect of the substitution of investment for hoarding will minimize India's demands for future additions to her metallic currency and thus help to solve one of the most pressing problems in front of us. progress in this direction must, I need hardly say, go hand in hand with the very necessary development and extension of banking facilities.

34. I should like in connection with the loan to mention that the Government has been doing what it can to adapt the previous procedure for the issue of its loans to the circumstances of the small investor. Previous to the issue of the 1917 war loan, subscriptions to our annual loans were for the most part confined to a few banks and financial houses, the loans being allotted on tender. The former procedure, involving as it did the submission of application forms and the issue of allotment letters and so forth, was found to be quite unsuited to a loan of the magnitude of that floated in 1917. There was accordingly devised, with the co-operation of the Presidency Banks, a new and greatly simplified procedure whereby at most important centres script could be issued over the counter, and at other places after a very short delay by the Accountant General, instead of its issue being concentrated at the Public Debt Office in Calcutta. I need not go into any great detail with regard to these arrangements, as they are fully described in a very interesting report on the 1918 loan by our Controller of Currency. I may however add that we are also considering the possibility of further adapting the law and procedure relating to our securities, by the elimination of irksome formalities, so as to meet the new situation which has arisen from the enormous addition to the number of our creditors.

35. *Cash Certificates.*—The figures given above do not include Cash Certificates. The results of these may at first sight be regarded as disappointing. We had a net receipt in 1917-18 of about £6 million. During the current year we expect that, as against fresh certificates issued to the value of £2·1 million, those presented for payment will amount to £2·5 million, or, in other words, that there will be a net payment of about £½ million. It would seem that in the operations of the first war loan the zeal of the canvassers occasionally outran their discretion, with the result that in some areas those who took up certificates presented them not long afterwards for encashment in considerable quantities. Apart, however, from this, it is not unnatural that in a year of scarcity some proportion of those having their funds invested in this way should have found it convenient to realize them. The present indications are that the weaker holders are in the process of being eliminated; while, therefore, we estimate that in the coming year the receipts and payments

will balance each other, we can hope that gradually the merits of the Cash Certificate as a form of investment for the small man will be more and more generally appreciated.

36. *Treasury Bills and Bank advances.*—Another important item in our financial operations was the further issue of Indian Treasury Bills. At the commencement of the year the bills outstanding amounted to Rs. 43½ crores, against which we anticipate that the outstandings at the close of the year will be about Rs. 34 crores, inclusive of Rs. 6½ crores issued to our Paper Currency Reserve. When the year opened we were faced with heavy maturities in April amounting to Rs. 1¼ crores, three-fourths of which, however, were replaced by fresh sales during that month, while the remainder together with maturities of Rs. 8¾ crores in May were more than replaced by fresh sales before the 3rd of June. On this date the sale of treasury bills was shut down in view of the opening of the war loan campaign. While the war loan was in progress, Rs. 35 crores of treasury bills were discharged and Rs. 4 crores received under discount by way of subscription to the loan as the equivalent of a cash subscription. Our heavy military and other continuing disbursements in July and more particularly in August forced us not only to use up our war loan receipts as these came in, but also to look for some method of supplementing them. We were very reluctant to re-open treasury bills while war loan operations were in progress, and the extent to which Government disbursements were at that time returning to the Presidency Banks fortunately made it possible for them to assist us with ways and means advances to the extent of no less than Rs. 17 crores. These were for the most part liquidated in time for the Banks to make use of the money when the trade demand of the busy season began. When the main section of the loan closed, issues of the longer-dated treasury bills were recommenced, the issue of three months bills being added in November, and the rates subsequently raised in January. With the tightness of money during December and January, the receipts were small, but during the last few weeks, as the general money market has ceased, funds have again flowed in more freely from this source, the position at the end of the year being that, excluding Treasury Bills issued to the Paper Currency

Reserve, our outstandings under this head are estimated to stand at Rs. 16 crores less than at the commencement of the year.

37. *The Money Market and Presidency Banks.*—This brief account of our treasury bill operations leads naturally to a consideration of the general money market conditions during the year. At the commencement of the year the markets generally were inclined to be nervous, not merely on account of the military situation, but also particularly because of the approach of the April cotton settlement at Bombay, where the speculative transactions involved had been unusually large. Prices of cotton had risen; a squeeze for money was threatened in Bombay; and those heavy speculators whose anticipations had been falsified by events appealed to Government to intervene by fixing a maximum price to protect them from loss, declaring that unless this step was taken a general financial debacle was inevitable. Government decided that the circumstances did not justify their intervention, and in point of fact the settlement was attended by no serious crisis, and as usually happens in Bombay the period of tight money rapidly passed away. Incidentally as the result of the financial disturbance attaching to the April settlement, which recurs almost every year though not always in so aggravated a form, a more civilized system of monthly settlements has been evolved. These are understood to be working without friction and if, as may be hoped, they have come to stay, they promise to make the operation of local speculators less a matter of anxiety to the general commercial public.

38. The receipt of the war loan proceeds and the absence of any substantial trade demand caused the percentages of cash to liabilities in all three Presidency Banks to improve throughout July. Before the end of August, however, the Bank of Bengal began to feel the demand for the finance of jute. In the previous year, owing to the low price of the crop and the fact that the jute concerns were possessed of large resources of their own, the Bank of Bengal had been called upon to provide finance to a very much smaller extent than usual. In the current year, owing to higher prices and possibly also to the fact that many firms had invested heavily in the loan, the Bank's jute advances were fairly large and

from the end of July their cash percentage steadily fell. The Bank of Bombay's cash continued to increase during August, but after that month the effect of the disbursements by Government of the large ways and means advances taken from the Bank made itself felt, and the cash dropped from Rs. 14 crores at the end of August to Rs. 9½ crores at the end of October. Simultaneously the Bank of Bengal's cash had steadily decreased from Rs. 15 crores at the end of August to Rs. 9 crores by the first week in November, and both Banks accordingly then raised their rate from 5 per cent,, at which it stood since May, to 6 per cent. The Bank of Madras, which had temporarily reduced its rate to 6 per cent. on the 6th August, followed suit by raising its rate to 7 per cent. on the 11th November.

The low level at which the cash of the Bank of Bengal and Bombay stood during last autumn as compared with 1917, and the growing tightness of money during the later months with its inevitable reaction on the ability of Government to finance themselves by temporary borrowing, have been the most noteworthy feature of the money market conditions during the year. These were in marked contrast to the conditions of the preceding year. In both years Government were making continuous heavy disbursements. At the time of issue of the 1917 War Loan there was some apprehension lest the money which Government were taking off the market should land the Banks and trade in serious difficulties. In point of fact, however, the reverse happened and perhaps for the first time in India there were clear and encouraging signs that a substantial portion of the money disbursed by Government was returning very rapidly to the Banks, from which it could again be caught up in the wheel of Government's borrowings. It is difficult to give any completely satisfactory explanation of the less favourable position in 1918. It was all the less to be expected, as *prima facie* the natural result of the advent and attainment of victory would be to restore confidence and to make for greater easiness in money conditions. More recently there has been some relaxation in the earlier stringency, but it is as yet too soon to predict whether a continuance of this can be counted on for the rest of the busy season.

Section II.—The year 1919-1920.

F.—Budget Estimates of Revenue and Expenditure.

39. The task of forecasting our resources and requirements for next year is unusually perplexing. On the military side there is no experience to guide us in calculating the legacies of a great war. The pace and cost of demobilization, the future strength of the army and its reserves, the new equipment which the lessons of the war will force upon us—all these are uncertain. On the civil side our external trade is largely governed by shipping, which may or may not be available, and there is thus no estimating with any confidence for our customs revenue, our gains or loss by exchange, etc. Our internal trade will be affected by scarcity and may be seriously hit by a slump in prices: hence uncertainty about our railway earnings and other important heads of revenue. After the strain and artificial conditions of recent years it is not easy to speculate how far the rebound will go or what directions it will take, and the only thing that is certain is that we must incur a large expenditure to recover the ground which has been lost in a period of severe economy. There is, however, no cause to be pessimistic for 1919-20. A depression may come in time, but we need not anticipate that it will come so soon as next year, and there is much diffused prosperity in the country which even high prices and local scarcity cannot seriously impair. We have therefore felt justified on the revenue side in taking an optimistic view of our general prospects and we have allowed for a substantial improvement in receipts under the majority of the more important revenue heads. Before discussing these it will be convenient to examine first the needs of our spending departments and to arrive at the total revenue which will be necessary to provide for them.

40. *The Army.*—For next year we trust to do without the special war provision of £1·8 millions for expenditure on our own frontiers which appears in the current year's estimates; and there is a reduction of nearly £1 million in our expected outlay on Military Works, in view of the cessation of many of the special works, including accommodation, which were called for by our greatly expanded army. But these and other economies have been outpaced by the imperative demands of military efficiency in the light

of the lessons taught by the war; and we have had to accept an extra charge of over £2 millions for the war bonus to British troops. Another heavy liability which we have to face is the clearing of the war stores suspense account, which has been steadily growing up in the last few years. A large part of this will be taken off our hands by the War Office; but still a substantial quantity of the stores will have to be taken over by the military authorities in India as a nucleus for the mobilization stores which experience has shown to be absolutely necessary. As a beginning of this process we have decided to provide £1 million in next year's budget. For all the many unforeseen contingencies of a year of reconstruction, we have inserted a lump provision of only £871,000. No one can assert that this is extravagant in view of the large new up-to-date equipment which will be forced upon every modern army now-a-days,—its improved armament, its requirements of more rapid transport, and in particular its air fleet. With the most cordial and helpful co-operation of His Excellency the Commander-in-Chief, however, we have decided to fix the net figure in the Budget for our ordinary charges at £32½ millions as against £31¼ millions in the current year. To both of those figures have to be added the instalments of the war contribution which we offered last September. These amount to £12·7 millions in the current year and £8·7 millions in the coming year; further details being given subsequently in paragraph 52. The upshot is that for next year we have had to put our military estimates at £41·2 millions net. Although this is £2¾ millions less than in the current year, it represents of course a figure considerably in excess of what we hope will be our normal military requirements in future.

41. Without entering into wearisome details, I may mention a few of the heads under which substantial savings are expected next year. The first of these is *Political* where we estimate for a reduction of £2 millions as compared with the current year. This is due mainly to the curtailment of our expenditure in South Persia and to the omission of special political expenditure which the cessation of hostilities has happily brought to an end. Another head is *Refunds*, where we are budgeting for over £½ million less than in 1918-19. The bulk of this is due to the omission of a large provision made this year for the refund of advances which salt

traders in northern India had paid in during the period of high speculation in that commodity. We have also been able to reduce our Customs drawbacks very materially. These were specially high in the current year, as owing to shipping difficulties large consignments, intended for Mesopotamia have been sent in the first instance to India and reshipped to Mesopotamia, the customs duty upon them having had to be refunded on their re-export. Another head under which we expect a saving of £½ million is *Miscellaneous*; the reduction here is an echo of the war, being due to the absence of the provision which had to be made this year for losses of stores at sea on the voyage between England and India.

42. A few of the heads may now be mentioned under which we expect the chief increases of expenditure next year. Of these the most prominent is *Famine Relief*, where the Imperial share of our extra liability will be about £450,000. It is expected that the total requirements under this head will be nearly 90 lakhs in the United Provinces and 45 lakhs in Bombay, while Bihar and Orissa will require 16 lakhs and the Central Provinces over 14 lakhs. Against this, however, we have much lower figures for remission and suspension of revenue, and our betterment under that head is very substantial, close on £1 million. Another expenditure head which is growing is *Posts and Telegraphs*. Here we have had to replenish stores which were depleted by military requirements, as well as to contemplate substantial improvement in pay and in postal efficiency generally. Increases in pay and wages will run through most of our spending departments, and may indeed upset estimates which we have had to frame before the full effects of high prices have been made evident.

43. Apart from these, and the Railway figures which will be discussed below, there is no startling variation from the position in the current year. Full details are as usual given in the Finance Secretary's Memorandum. The aggregate result is that we find ourselves obliged to make provision for Imperial expenditure amounting to £85,357,300. Our task is to provide that amount from our current revenues; and, as will be shown below, we are unable to do so without extra taxation. A few of the main heads of revenue may briefly be examined.

44. *Railways.*—The gross receipts taken in the current year's budget were, as I have previously mentioned, Rs. 70½ crores, against which we now expect to receive Rs. 76½ crores. All our experience shows a rapid and unfaltering growth of traffic, and as military requirements fall off, private demands for railway facilities will more than take their place. For next year, therefore, we propose to go up to Rs. 80 crores,—a figure which is regarded in the Railway Department as daringly optimistic. There will be a corresponding rise in working expenses; but the heaviest deduction will be for special renewals after the forced neglect of the past few years. Apart from the large capital programme to which I shall shortly refer, we propose to earmark no less than £6½ millions or Rs. 9¾ crores for renewals from current revenue. It is a large sum, but the railway authorities are confident of being able to spend it profitably and it is impossible to deny either the need or the urgency for drastic renewals. We take our net railway revenue at about Rs. 33½ crores against about Rs. 40 crores in the current year.

Customs.—It may reasonably be assumed that tonnage will gradually get easier next year and that the return of peace will bring down prices. The latter movement will tend to reduce the proceeds of customs dues which are levied on *ad valorem* basis; but we count upon an inrush of commodities to replenish exhausted stocks. We are consequently budgeting for Rs. 20 crores against about Rs. 19 crores expected in the current year. This assumes that we shall adhere to the special duty on petrol which is a very reasonable addition to our revenues even in peace time. I shall subsequently introduce a small bill continuing our present Motor Spirit Duties Act, which covers only the period of the war and six months thereafter and which probably would otherwise lapse before the close of the coming year. Under the majority of the other tariff heads we have allowed for substantial increases, but we anticipate a considerable decrease in (*a*) the export duty on rice owing to the large diversion of Burma rice for Indian requirements and (*b*) the import duty on cotton manufactures, as a result of agricultural conditions and the present disparity between European and Indian prices.

Mint and Exchange.--The gain on exchange is taken at a little over £1 million. Though high, this figure is a serious drop from what we expect in the current year—nearly £4¼ millions. There are three reasons for the decline. First there will be a large falling off in our gross receipts from exchange in consequence of the great reduction in our anticipated recoveries from the War Office against expenditure undertaken on their behalf in India. Second, we are estimating for much smaller sales of Council Bills, while there will at the same time be a diminution of the gain on exchange which we shall realise from them. This is due not to any expectation of departing from the present rate, but to an arrangement into which we entered with the Exchange Banks during our period of financial strain. I think it is an open secret that, in consideration of their insuring the finance of exports of national importance, the Secretary of State guaranteed the six British Exchange Banks that they would be allowed to bring back to India, at the rate at which the transactions took place, funds to the extent to which they were compelled to overbuy in that connection. Third, though we do not anticipate that our actual silver coinage will be as great as in the current year, we expect that the loss on coinage to be set off against the gain on exchange will be no less since a considerable portion of our silver coined in the current year was paid for by rupee credits granted to the United States Government, the rate of which is so adjusted that no formal loss arises out of these transactions.

We have also again allowed for high receipts under Mint, though here too there is some reduction owing to the fact that a somewhat smaller amount of new silver will come under coinage. The estimates as they stand include provision for seigniorage on the coinage of the balance of the American silver as well as for new purchases by the Secretary of State, also for a large amount of subsidiary coinage, which we expect to undertake in view of the present extraordinary demand for small coin.

Other Heads.—We provide for increases, as the result of normal growth under Stamps, Excise and Posts and Telegraphs, after allowing in the case of Excise revenue for the prevalence of famine conditions in several provinces. Under Posts and Telegraphs

there will be a falling off in the volume of military traffic, but we shall realise a full year's yield from the enhanced rates introduced in the current year. We anticipate some decline under Salt as we expect further large issues against uncleared indents in respect of which duty has already been paid.

Income-tax.—The figures here will be explained in a moment. They cover however one concession—the only fiscal concession possible in this budget—which we have felt ourselves constrained to make. On none has the present range of prices fallen more heavily than the people on low salaries who are caught in the smallest mesh of our income-tax levy. There can be no question that the Rs. 1,000 minimum is now a serious hardship, and we have decided to raise the taxable limit of income to Rs. 2,000. We estimate that we shall thereby lose 75 lakhs or £500,000; but we shall relieve no fewer than 237,000 petty assessees, out of the total number (381,000) of people who pay the tax now. Incidentally I may explain here that as income-tax revenue is shared between Imperial and Provincial, a portion of the loss would in the absence of any adjustment fall on provincial revenues. It will, however, of course be necessary for us to make good to the provinces by assignments the amount so lost, just as we took assignments from them in respect of the additional receipts due to the enhancements of taxation effected in 1916 when these would otherwise under the ordinary classification have been credited to the provinces.

45. Enough has been said to show that we are not free from difficulty with our revenue estimates, but that we have not allowed the uncertainty of the future to deter us from pitching our figures as high as prudence permits. The total result is that we get a revenue of £80,192,100 all told, or a shortage of £5,165,200 in comparison with our estimated expenditure. To fill this gap, and to give us a small surplus as a margin for the fluctuations of the year, we are asking the Council to impose a duty on Excess Profits earned in the current year. We estimate the gross yield of this duty at about £7½ millions. Against this, there will be a loss of super-tax (estimated at £1 million), since super-tax and excess profits duty will not be both assessed on the same business and

also of income-tax (to the extent of about £450,000) since a rebate will be given for the purposes of this tax in respect of the amounts paid as excess profits duty. Allowing for these losses, we place our net estimated receipts from the excess profits duty at about £6 millions, and our estimated surplus will be £868,100.

46. *Revenue and Expenditure—Provincial.*—The provincial revenues are taken in the Budget at close upon £37 millions, and the expenditure at a little over £38½ millions. With the conclusion of the war we felt that we could not reasonably ask Local Governments any longer to refrain from drawing to a moderate extent on the large accumulated balances which most of them have now at their credit. We therefore informed them that in our opinion additional expenditure may now be reasonably incurred upon:—

(*a*) the extension of education in directions where it has been specially hampered by war economies;

(*b*) the development of industries;

(*c*) the repair of actual damage which the financial stringency of the last three years has caused to public institutions and services, and

(*d*) purposes which, though not immediately remunerative, will secure an improved and not greatly deferred return to the State or the country at large, such as capital outlay on the development of forests, agricultural experiments and the like.

It was also added that of course expenditure in connection with the relief of distress and the like in consequence of the present agricultural situation in several provinces, whether in the form of famine relief outlay or of advances, should be duly provided for and incurred in accordance with real requirements. The provinces have taken full advantage of this advice, and it will be observed that the estimates provide for a draft on provincial balances of over £1½ millions. This does not, however, represent the full

extent of the proposed expansion of provincial expenditure as compared with that undertaken in the current year, as the provinces collectively are now budgeting for an increase of £3¾ millions on their revised estimates of £34·8 millions.

G.—Borrowing and Ways and Means.

47. In the remarks on the Revised Estimates it was explained how in the last few years our main difficulty lay in so arranging our funds that they would be in the place where they were required. In the coming year we hope that this problem will not recur in the acute form recently experienced, and in fact the salient feature in the ways and means programme which is now laid before the Council is the large capital outlay which we propose to undertake on our railways. Though in the past there may have been grounds for the complaints made that the importance of developing our railway estate was not sufficiently appreciated, the necessity for a more progressive policy than has hitherto been adopted had been brought home to us even before the war, and I know that Sir William Meyer had this particular matter very close at heart. The disturbance due to the war made it impossible to put that policy into action, if only because of the impossibility of obtaining material; but the Government of India had, before hostilities terminated, placed in the hands of the Secretary of State a very full statement of the requirements which they wished to be met at the earliest possible date, and the intention was that these railway requirements should have the first call on the reserve of £20 million which was set aside at home for meeting our post-war liabilities. It is now a great pleasure to me to be able to announce that we are budgeting during the coming year for a railway capital programme of no less than £ 17¾ millions, which is, as the Council is aware, far in excess of the largest programme (£12 millions) ever previously undertaken, and also of the maximum programme contemplated by the Mackay Committee, namely, £12½ millions. This sum is, of course, additional to the large programme outlay on renewals from revenue, £6½ millions, included in our railway revenue budget, the inclusion of which brings our total programme expenditure up to £24·2 millions.

48. The statement below shows the manner in which we expect to be able to finance this expenditure and the nature of our other more important non-revenue transactions, the figures being for England and India combined :—

Outgoings.	(£ Millions.)		*Receipts.*	(£ Millions.)	
Discharge of treasury bills		8·0	Receipts of Indian loan		10·0
Repayment of assets of hostile firms held in deposit by Government		2·4	Withdrawal from special reserve		6·9
Capital outlay on—			Credits for issues of stores charged to Suspense account.		11·1
Railways	17·7		Reduction in cash balance of military disbursing officers, as the result of demobilization		2·1
Irrigation	0·4		Credits in respect of silver inclusive of American silver paid for in 1918-19 but expected to arrive in India in 1919-20		5·2
Delhi	0·3		Imperial surplus		0·9
	18·4		Net deposit into savings banks and miscellaneous transactions		4·3
Provincial deficits		1·6			
Net issues of Imperial and provincial loans		0·8			
Payment to His Majesty's Government of balance of proceeds of second Indian war loan (at the higher exchange rate of 1*s.* 6*d.* per rupee)		8·9			
	40·1			40·5	

This programme contemplates the raising of a loan in India of Rs. 15 crores or £10 millions, apart from the using up of the balance of the Secretary of State's special reserve, while we expect that our resources will be further assisted by the release of funds at present locked up in the form of war stores as these pass into consumption. On the other side of the account we contemplate the liquidation of a certain amount of our temporary liabilities. We consider this most important since, apart from our treasury bills, we have a very large amount of short-term

liabilities maturing in the early future, as the following statement shows:—

		£.
1920	3 year War Bonds ..	13millions.
1921	Ditto ..	17 „
1922	5 year War Bonds ..	8 „
	Cash Certificates, say ..	5 „
1923	5 year War Bonds ..	1⅓ „
	Loan of 1915 can be repaid at our option in 1920 ..	3⅓ „
1925	7 year War Bonds ..	2½ „
1928	10 year War Bonds ..	17 „

These figures show that, apart from Treasury Bills, we shall have War Bonds to the extent of £13 millions falling due in 1920, and arrangements will then have to be made to meet these in addition to finding further capital funds in that year. For the purposes of our estimates we have shown the reduction of our temporary liabilities in the form of a net payment of Treasury Bills. But it may in practice be found to be more convenient to devote a certain portion of the proceeds of our loan to strengthening our position in other ways; for example, if the trade demand for Councils exceeds the amount provided in our estimates, we shall require additional funds in India for meeting these. On the other hand, in that case the Secretary of State's balances will be *pro tanto* increased by his receipts from these additional drawings and he will thus have to draw to a less extent on the special reserve, the balance of which would then be available for capital expenditure in the following year.

49. I may add that while we have entered in our estimates a sum of Rs. 15 crores for the loan, this must be regarded as an estimate only, as our intention is not to place any limit on the amount of subscriptions which we are prepared to accept; any sums received in excess of this amount will enable us still further to strengthen our position. Similarly the form which the loan should take, the date on which it should be floated, and its terms

generally are matters which we shall have to consider further hereafter with reference to the circumstances of the time. The usual warning is necessary with regard to the amount of Councils, namely £10·3 millions, entered in our estimates. This figure is an estimate only, and the Secretary of State reserves the right to increase or diminish the amount offered at his discretion.

50. I turn now to the position in India. As far as we can estimate it, this is likely to be somewhat as follows:—

Outgoings.	(£ millions.)	*Assets.*	(£ millions)
Military expenditure recoverable from His Majesty's Government ...	35·8	Proceeds of Indian loan ...	10·0
Remittances to East Africa recoverable from Protectorate	0·6	Credits for silver purchased in market and for balance of American silver ...	16·3
Council Bills	9·7	Credits for issues of stores charged to Suspense account	11·1
Net issues of Imperial and Provincial loans	0·8	Reduction in cash balances of military disbursing officers.	2·1
Discharge of Treasury Bills.	8·0	Excess of revenue over expenditure in India and miscellaneous items ...	18·0
	54·9		57·4

The figures provide for an increase in our closing balance in India, so as to work to our usual minimum working balance of about 18½ crores on March 31st, 1920,

51. A brief statement is added to show the Secretary of State's position, including the more important disbursements which he will have to make and the resources which he will have available for meeting them. It will be seen from this statement as well as from that of our position in India that we expect a substantial reduction during the year of the expenditure which we are undertaking

in India on behalf of His Majesty's Government and of the consequent recoveries to be made from them in England.

Outgoings.	(£ millions.)	*Assets.*	(£ millions.)
Excess of expenditure over revenue	... 21·7	Council Bill drawings ...	10·3
Railway capital outlay	... 18·0	Recoveries from His Majesty's Government and the East African Protectorate of disbursements in India on their behalf (at 1*s.* 6*d.* per rupee)	40·7
Payments for market purchases of silver and balance of payments for American silver ...	... 11·0		
Payment to His Majesty's Government of balance of proceeds of Second Indian War Loan (at the higher rate of exchange of 1*s.* 6*d.* per rupee) ...	... 8·9	Withdrawals from Special Reserve	6·9
Repayment of assets of hostile firms held in deposit by Government in India	... 2·3	Miscellaneous transactions	1·9
		Reduction of cash balances	2·1
	61·9		61·9

Section III.—Certain Special Heads.

A.—Military Services.

52. The table below shows the gross and net expenditure on military services for the coming year and the four years preceding:—

—	Gross.					Net, *i.e.*, deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£	£	£	£	£	£
1915-16 ..	21,893,201	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 ..	24,260,003	693,680	1,594,538	18,536	26,566,757	24,990,811
1917-18 ..	28,093,904	807,824	1,861,109	813	30,763,650	29,043,141
1918-19 (Budget).	27,790,900	960,300	1,781,500	*	30,532,700	29,000,000
1918-19 (Revised).	41,820,000	1,609,600	2,810,000	*	45,639,600	43,926,000
1919-20 (Budget)..	39,729,700	1,231,600	1,821,000	*	42,782,300	41,195,000

* Closed as a separate head from 1st April 1918—see paragraph 91 of Sir William Meyer's Budget speech of 1st March last.

The Legislative Council in its last September session decided that the Government of India should offer to His Majesty's Government, subject to the consent of both Houses of Parliament,

an additional war contribution for the current year and each remaining year of the war. This contribution was estimated at £12,700,000 for 1918-19, at £14,700,000 for 1919-20, and at £7,700,000 for the year of demobilization, which was then assumed to be the year 1920-21. Hostilities have now ceased in all the important theatres of war, and the year 1919-20 will therefore be a year of demobilization. The additional contribution for next year is based therefore on the figure (£7,700,000) previously estimated for 1920-21. The contribution, however, included *inter alia* the assumption by India of the liability for certain war pensionary charges; for estimate purposes, this was taken at £500,000 annually. We now learn that His Majesty's Government have already disbursed a sum of £995,000 on account of the pensionary charges of Indian troops and their British officers alone; and as it is desirable that our liabilities in this respect should be adjusted as early as possible, we are increasing the contribution for the year 1919-20 so as to include the extra payment of £495,000 on this account. We have further increased the war pensionary contribution for 1919-20 by another £500,000, to provide for a provisional payment of this sum on account of war pensionary charges of British troops. Thus the total contribution in the current year will amount to £12,700,000 and for next year to £8,695,000. Deducting these special payments, the next expenditure in 1918-19 will, it is estimated, amount to £31,226,000, and for next year the provision will stand at £32½ millions. The increase in 1918-19 over the Budget estimate of £29 millions, apart from the special additional contribution, thus amounts to £2,226,000. The Budget, however, also included a reserve of £1,977,000 under the Army head to meet unforeseen expenditure. The excess over specific provision is therefore £4,203,000. Of this, about £1,000,000 has been or will be spent on military works necessitated by war conditions, including £150,000 for the establishment of an engineer base park at Lahore; £143,000 for improvement of frontier roads to make them fit for mechanical transport; £82,000 for work on the acetone factory at Nasik, and £83,000 on additional barrack supplies. The balance is made up of a number of relatively minor works, practically all of which are due to the war. As regards the excess expenditure of about £3,200,000 under the Army head, we

have had to meet the cost of the Marri operations for which no Budget provision was made. Early in the financial year the strategical situation necessitated the complete mobilization of certain Divisions and Brigades on the frontier and the consequent maintenance of additional animal and mechanical transport. Higher expenditure was incurred also in connection with the provision of accommodation for additional troops allotted for the defence of the North-West Frontier. These undertakings are estimated to cost £700,000. The railway charges for military traffic have risen by £777,000. Following the scheme recently sanctioned at Home, we are granting increased pay in the form of bonus as from 1st February 1919 to British troops and British officers of the Indian Army forming the normal garrison in India and to certain Royal Indian Marine personnel. This is estimated to involve an extra outlay of £446,000 in 1918-19. Food charges, mainly on account of the rise in prices, account for an increase of £400,000; and a sum of £212,000 represents the additional outlay on travelling and contingent charges and hire of transport. The expansion of the operations of the Indian Munitions Board led to an expenditure of £85,000 above the Budget estimate; while the expenditure on medical stores in India and on Home stores for the Army have risen by £58,000 and £102,000 respectively, in addition to an outlay of £203,000 on aviation stores obtained direct from the War Office and adjusted in India.

53. The receipts for 1918-19 have improved to the extent of £180,000, principally on account of sales of dairy farm produce and of stores and provisions through the agency of the Supply and Transport Corps.

54. The Budget provision for next year, apart from the additional war contribution to the Imperial Government, amounts to £32½ millions, which is £1,274,000 more than the corresponding expenditure anticipated in the current year. The Budget for 1919-20 includes a higher provision of £2,054,000 on account of increased pay to troops in the form of bonus already referred to. It also includes £1 million as an instalment towards the building up of a reserve of mobilization war stores, which the Military authorities, in view of the experience gained in the war, consider

it necessary to maintain. The Budget also includes a reserve to meet unforeseen charges of £871,000. But for these increases, the provision for next year would be £2,651,000 less than the expenditure of the current year. The largest item contributing to this decrease is a lower provision of £1,810,000 under the head "War —India," to which head all expenditure in connection with the North-West Frontier operations, port defences and coastal patrol services, Aden operations, etc., is debitable. India's liability in connection with the scheme for the expansion of Ordnance factories is limited to a single payment of £250,000, which has been made in 1918-19; and no provision on this account is therefore necessary in 1919-20. The allotment for the Military Works Services for next year is nearly £1 million lower than the expected outlay in 1918-19, in which year very heavy expenditure has had to be undertaken on special works necessitated by the war. On the other hand the provision at Home for Army stores is higher by £234,000. For Marine Home stores, including completion of the two Royal Indian Marine steamers under construction at Home an extra provision of £215,000 is required. Lastly, as it is probable that the high prices for food supplies will continue for at least another 6 months, an additional £200,000 is required in 1919-20.

55. Indian Princes and others have contributed during this year £640,000 in the way of cash contributions towards the cost of the war. The total receipts, since the commencement of the war, amount to £2,100,000. Considerable sums have again been received by His Excellency the Commander-in-Chief for the provision of Ford vans and motor ambulances, the supply of comforts to the troops overseas, etc.

56. The payment against Indian revenues, on account of normal pay and maintenance charges of the military forces despatched out of India up to the end of 1918-19, amounts approximately to £39 millions. This sum must, however, be reduced by the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is a charge against His Majesty's Government. Deducting this figure, the total net contribution in the way of ordinary charges towards the cost of the war in respect of Expeditionary Forces is estimated at £22·2

millions to the end of 1918-19, to which a sum of £4·2 millions needs to be added in respect of the coming year. In addition, as pointed out in paragraph 52 above, we are making an additional contribution of £12,700,000 in 1918-19 and £8,695,000 in 1919-20. Outside the adjustments in respect of substituted British troops, the additional outlay, due almost entirely to the war, which we have had to meet in excess of the normal net military expenditure of about £20 millions prior to the war, amounts to £40·7 millions to the end of the current year, and to £61·9 millions taking into account the estimated expenditure for 1919-20.

B.—Railways (Capital outlay).

57. The following statement gives the figures of Railway Capital expenditure on State-owned lines included within the Railway Programme for the coming year and the four years preceding:—

—	1915-16.	1916-17.	1917-18.	1918-19 (Revised).	1919-20 (Budget).
	£	£	£	£	£
(1) Open Lines including rolling stock.	3,864,200	1,236,500	1,595,200	4,009,500	17,191,900
(2) Lines under construction—					
(a) Started in previous years..	627,100	245,700	129,200	375,800	508,100
(b) Started in current year ..	..	496,500	804,900	18,300	..
Total ..	4,491,300	1,978,700	2,529,300	4,403,100	17,700,000

In the Budget for the current year provision was made for £4·2 millions; this had subsequently to be increased to £4·4 millions in order to meet the cost of certain urgent works which were chiefly required for military purposes.

58. Next year it is proposed to provide £17·7 millions; this is the largest amount that has ever been allotted to railways in any one year. During the war the amount that could be found for the steady improvement of transportation facilities which is usually carried on from year to year has been necessarily restricted, not only for financial reasons but also by the difficulty of obtaining materials. It is unfortunate that this annual improvement in our railway facilities has had to be deferred at a time when the traffic

has been so heavy. Moreover the amount of rolling stock (engines and wagons especially) which it has been possible to obtain recently has been very limited. The large arrears that have consequently accumulated have now to be made good and it is necessary to bring our railway system to the required standard as soon as possible.

59. Although hostilities have ceased, the position as regards Branch Line Company projects remains much the same as it was a year ago. The difficulties attendant on the raising of capital continue, and new construction under Branch Line terms is still in abeyance.

60. The following figures show the capital outlay on all State lines up to the end of each year from 1915-16, and the net return obtained after deducting working expenses and interest charges:—

[Capital and profit figures in thousands of pounds.]

—	1915-16.	1916-17.	1917-18.	1918-19 (Revised).	1919-20 (Budget).
Capital at charge at end of each year.	864,858	865,483	866,463	869,439	885,677
Working profit from railways excluding interest charges.	17,797	21,148	23,990	25,260	21,242
Percentage of same to capital outlay.	4·88	5·79	6·55	6·84	5·51
Final working profit after meeting interest charges.	4,075	7,482	9,880	11,198	6,904
Percentage of same to capital outlay.	1·12	2·05	2·70	3·03	1·79

The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 6·19 per cent. We now estimate it at 6·84 per cent. in consequence of the increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 5·51 per cent. in view of the smaller estimate of net earnings arrived at in the Budget.

61. The charges for interest in the current and ensuing years work out to 3·81 and 3·72 per cent. respectively on the capital outlay, so that the final net profit on railways is 3·03 and 1·79

per cent. respectively. These interest charges include certain annuity and sinking fund payment which really go to the discharge of debt.

C.—Irrigation (Capital outlay).

62. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date the information given in connection with previous Financial Statements. The figures are in thousands of pounds:—

Particulars.	1915-16.	1916-17.	1917-18.	1918-19 (Revised).	1919-20 (Budget).
1	2	3	4	5	6
Productive Works.					
Capital outlay to end of each year.	36,603	37,120	37,497	37,799	38,237
Total receipts, including land revenue due to irrigation.	4,394	4,738	4,860	4,928	5,040
Total expenses, including interest on debt.	2,549	2,488	2,613	2,626	2,633
Net profit	1,845	2,245	2,047	2,302	2,407
Percentage of net profit to capital outlay.	5·04	6·05	5·46	6·09	6·29
Protective Works.					
Capital outlay to end of each year.	5,853	6,166	6,495	6,807	7,151
Total receipts, including land revenue due to irrigation.	118	105	99	134	125
Total expenses, including interest on debt.	277	276	307	323	335
Net loss	159	171	208	189	210
Percentage of net loss to capital outlay.	2·72	2·77	3·20	2·78	2·94
Minor Works and Navigation.					
Direct Receipts	267	317	304	324	317
Expenditure..	869	781	831	964	1,017
Net loss	602	464	527	640	700

63. The total length of main and branch canals and distributaries from which irrigation was done during the year 1917-18 aggregated nearly 65,500 miles, a length which will have been increased by some 700 miles before the current financial year

closes. These channels irrigated last year an area of 25¾ million acres out of a total culturable commanded area of about double that extent. The area irrigated during the current year is expected to fall short of that realized in 1917-18 by about a million and a quarter acres as a result of the serious deficiency in the rainfall. The operations of the recently completed triple canal system in the Punjab continue to expand. About 1,200,000 acres of crops were brought to maturity in 1917-18, and a further increase of 100,000 acres is anticipated during the present financial year. These results are extremely satisfactory, as the system was only declared complete on the 31st March 1917.

64. Besides the canals actually in operation, the results of which are briefly alluded to above, there are 34 major works—new systems or adjuncts of existing ones—which are either under construction, awaiting sanction or being examined by the professional advisers of the Government of India and of Local Governments. It is probable that the great majority of these works will eventually be carried out; their construction will, of course, occupy a considerable period of time, and it has been roughly computed that if they are all undertaken they will extend the benefits of irrigation to an additional area of 11 million acres a year. They are estimated to cost £32 million sterling and to produce a net revenue of nearly £2¾ millions.

65. Owing partly to the continuance of financial stringency and partly to the depleted condition of our engineer cadre as a result of the transfer of a large number of the officers of the Department to military duty, no new irrigation works of any importance were sanctioned or investigated during the present year.

66. The investigation of three schemes of the first magnitude was continued and it is hoped that the projects will soon take shape. Of these, the Sukkur Barrage project in Sind provides for a weir across the Indus with two large canals taking off on the right and left banks of the river to supply water for the perennial irrigation of areas now served by various inundation canals. The estimated capital outlay amounts to Rs. 1,100 lakhs. The project

for the Sind-Sagar Doab canal in the Punjab comprises a barrage on the Indus at Kalabagh and an extensive canal system. This scheme will provide for the irrigation of some 200,000 acres and will cost about Rs. 7 crores. The Bhakra Dam scheme on the Sutlej, also in the Punjab, is being designed to store water to a depth of 360 feet above the river bed and will provide a storage of 110,000 millions of cubic feet of water during the monsoon without affecting the interests either of the existing Sirhind Canal or of the proposed Sutlej Valley scheme. The cost of the project is estimated at approximately Rs. 10 crores. About 1·4 million acres will be irrigated and the dam, if built as now designed, will be higher than any in existence.

67. The Cauvery (Metur) Reservoir project in Madras remained under the consideration of the Government of India. The project consists of a dam at Metur on the Cauvery to store 80,000 million cubic feet of water, and of a canal 78 miles long with a connected distributary system. The works are estimated to cost 4 crores of rupees, and to yield a return of over 5 per cent. on the capital cost: they provide for the complete control of the present fluctuating supplies to the Cauvery delta system and an area of 371,000 acres of new irrigation is also anticipated.

68. The proposed Sarda Canal for Oudh, which is also under the consideration of the Government of India, will, if constructed, rank among the largest irrigation works in the world. The gross area commanded is over 8 million acres, of which nearly 2 million acres will be irrigated annually. The net revenue anticipated will be nearly Rs. 59½ lakhs, which represents a return of 9·05 per cent. on the capital outlay of about Rs. 6½ crores. The Sarda Kichha feeder, for which a separate estimate has been prepared, forms part of this irrigation scheme. The combined project is designed to irrigate nearly 2¼ million acres and is expected to yield a return of 8½ per cent. on a total capital outlay of Rs. 857 lakhs.

69. The Sutlej Valley project was referred to a conference at which representatives of the Bahawalpur and the Bikanir Durbars met those of the Government of India and the Punjab, with the result that an agreement was reached on the main outstanding

points of principle connected with the apportionment of the available supplies of the Sutlej river between the two States mentioned; it is hoped that an arrangement acceptable to all the parties concerned will now be arrived at. This project is the largest at present under consideration, being designed to irrigate more than three million acres at a capital cost of about £6½ million sterling.

70. Satisfactory progress is being made with irrigation on the Upper Swat river canal which was completed last year and still more favourable results will, it is hoped, be realized now that more settled conditions have set in on the north-west frontier. The Tendula project in the Central Provinces, the Ghaggar Canal in the United Provinces and the Pravara Right Bank Canal in the Bombay Deccan have also been opened for irrigation.

D. New Delhi.

71. The expenditure during the current year under this head is expected to amount to Rs. 43 lakhs as compared with a budget provision of Rs. 40 lakhs. In accordance with the communique issued in June 1918 work was strictly confined to the erection of such buildings as were estimated to be required for occupation by troops and the Government of India, together with a portion of the work required to bring the central buildings to the level of the top of the basements, *i.e.*, the level at which work could be stopped with the least ultimate loss, and the provision of the engineering services and works connoted by that programme. When the armistice was signed conditions were materially changed, and in order to prevent an untimely dispersal of labour which would have been particularly unfortunate when serious drought had caused a dearth of employment in the fields, a further sum of Rs. 3 lakhs was asked for and granted.

72. The grant for the coming year has been fixed at Rs. 45 lakhs, and it is hoped that work will now proceed as expeditiously as funds and the obtaining of materials will permit. The recurring expenses of the present makeshifts are adding appreciably to the cost of the new official capital of India, and furnish a powerful reason for pushing on the permanent works with all reasonable speed.

Section IV.—The Outlook.

73. The brief review of two very exceptional years which I have now attempted suggests matter for serious thought regarding our financial future. All the lessons of history teach us that, after the feverish activity of war time in a country which has been assisting in, though not the scene of, hostilities, reaction inevitably ensues. The prosperity which is built up on the production of the perishable munitions of war stands on foundations of sand and must soon collapse. The vast destruction of material wealth in the world, however its effects may be disguised during the busy period of reconstruction, must ultimately bring depression in its train, and the recovery back to normal conditions is slow and arduous. Large issues of war loans mean increased national expenditure of an unproductive type, and thus entail unprofitable taxation. The creation of money and credit, especially credit which takes the form of paper money, is a pleasant process while it lasts, but carries an inevitable sting; for every excess of paper currency has to be liquidated, and the value of money has to be reduced into accord with the needs of normal business. High prices, fostered by the curtailment of productive output, and not uninfluenced by the expanded currency, force up wages; and when prices fall again, as fall they must, capital suffers, wages have to be reduced and labour complications arise. The whole cycle of economical evils which follow upon war is a commonplace with students and needs no further emphasis. Let us see how India is prepared for the troublesome period through which the whole world will have to pass sooner or later.

74. The first obvious consideration is that we must get our currency habits back on to a sounder basis. It is a startling fact that between April 1915 and the present time nearly 120 crores of rupees have been added to the circulation. To provide India with this amount it has been necessary, besides using up the world's current production of silver, to deplete its accumulated stocks. Without the assistance of the Government of the United States, we should not have been able to satisfy the appetite of India for metallic currency. To anyone, who gives the subject a moment's thought, two conclusions are irresistible. In the first

place, the huge sums which it has been necessary for India to pay for the purchases of silver bring home to us the wasteful and extravagant nature of what we have been doing. In the second place, a continuance of demand for metallic currency on this scale must react violently on our whole currency and exchange policy. On the question of extravagance, I need only quote here the remarks which Your Excellency made in this connection at the session of this Council in September last:

'But let me again emphasise how unprofitable to India is this lavish outpouring of metallic currency. The purchase of the silver alone means that India's money is being spent abroad to unfruitful purpose. Should the present rates of absorption continue to the end of the year, more than 100 crores of India's money will have been squandered within three short years. Had it been invested, the interest would have strengthened our revenues, and could have been spent to India's material advantage. Everybody therefore who insists on payments in metal instead of in notes is directly hampering India's interests. We all know the parable of the servant who, entrusted by his master with a talent of silver, buried it in the ground instead of putting it to profitable use. He was rightly treated as an unprofitable servant. The moral of the old parable holds good to-day. From time immemorial India has been held up to reproach as the grave of the precious metals. If she is to take her proper place among the progressive nations of the world, she must in her own interests do as Japan and other civilized nations do—put her hitherto immobile wealth to profitable uses.'

As regards the second point, namely, the effect on our general arrangements, it is probable that the world will be unable to continue to supply India for an indefinite period with silver on the present scale, coupled with the much more moderate demands of other countries. It must be remembered in this connection that the Pittman Act contemplates the restoration in the moderately early future to the United States Reserve of the silver taken therefrom; this alone, apart from other demands, will absorb the production of the American mines for several years. With the re-establishment of normal conditions the Indian demand may conceivably

subside of itself to more reasonable proportions; but if this does not prove to be the case, I would ask Hon'ble Members to recognise the problem that will face us. If the absorption of rupees were to continue at the rate of the past three years, the time must ultimately come when it would be physically impossible to purchase sufficient silver to replace them, and in that event our internal currency policy would have to be fundamentally recast. Or, if by superhuman efforts, and by outbidding all other purchasers, we were lucky enough to secure the requisite amount of silver, it is more than likely that our operations would force up the price to some giddy height, and would throw the whole of our exchange policy into the melting pot. This particular side of the problem is now being carefully examined with a view to defining our exchange and silver policy; and I need say no more upon it at present than that it brings out one of the uncomfortable consequences of war for which we are already suffering. War and its rumour revived in a highly exaggerated form the ancient Indian custom of hoarding metallic currency which we had hoped we were slowly overcoming; and until recovery in this respect sets in, our difficulties must continue acute.

75. The second task before us is some contraction of the paper currency. Four years ago the effective circulation of our notes was under 60 crores; to day it is close on 150 crores. It would hardly seem consistent to deplore these figures after extolling the superiority of paper over metal currency. It is also true that we have long laboured to popularize our notes. Moreover it is comforting to know that the metallic backing of our paper circulation is very much stronger to-day than it was in the critical months of last year. Nevertheless, as we all know, many friendly critics have been disturbed by the series of Ordinances which provided for the rapid increase of our currency investment; and none of us can pretend to any affection for that form of investment into which our necessities have recently forced us; I mean, the purchase of our own Treasury Bills. This particular method of obtaining funds is easy enough, but obviously cannot be used except in emergency and with the greatest caution. Although practically every belligerent country has had to finance itself in some measure by an abnormal recourse to the printing press,

warnings are now being heard on all sides about its serious consequences. Here in India, if our responsibilities for meeting war expenditure forced us to err in this direction, we certainly have sinned against the light to a very much smaller extent than other countries. The time however is now coming when we shall no longer be able to plead as an excuse for borrowing from our Currency Reserve, the exigencies of war; and we ought to try to retire at least that portion of our paper which is represented by our own Treasury Bills. Some of us would probably like to go further and reduce the outstanding note circulation until we hear no more of forced discounts in the countryside and their hardships on the people: but it is not easy to see how this adjustment can be effected until silver comes out of hoards and resumes its duty as a circulating medium.

76. The third and most imminent phase of the problem is the redemption of our temporary war obligations. An earlier passage in this Statement has shown the amount of short-term war bonds that are hanging over our heads. Cash Certificates and Treasury Bills must be added to these floating liabilities. The clearance of our war stores suspense account is a minor nightmare of a somewhat similar character; it probably means a liability of £6 millions at the end of next year, which we must meet by transfer at the earliest possible occasion to our revenue account. If we cannot fund these short obligations on reasonable terms—and for the purposes of government in India a 6 per cent. rate of interest cannot be regarded as reasonable—we shall have to redeem them as they mature. Simultaneously, however, with finding the necessary sums for this operation we shall, during the years over which it is spread, have irresistible claims upon us to raise capital for internal development, railways, industries, forests and the like. And again, during the same period we shall have to launch into very heavy expenditure for the education and well-being of the people, without which our political progress would be largely nugatory. The coming burden therefore upon our revenue resources cannot be envisaged without considerable anxiety.

77. In saying all this I have no desire to pose as a pessimist or alarmist. Far from being a pessimist, I believe that India's control over raw materials for which the whole outside world will be

contending, places her in a position of exceptional strength and will exempt her from many of the discomforts and sufferings that the period of reaction will entail upon other countries. It is wise however to face the facts. We have heavy liabilities hanging over us in several directions; debt of an unproductive character which we ought to dispose of in order to facilitate a remunerative borrowing programme in the near future; a currency position which requires careful handling and at least some withdrawal of our recent emergency issues of paper; and a general consolidation of our position with a view to the development of our national intelligence and earning power. If this teaches us anything, it is that our watchword must be rigid economy, both in the Government and in the lives of individual citizens. We shall want a relatively high scale of taxation to get rid of our superfluous obligations. If the taxes are to be paid, the people must save; unless the taxes are to be oppressive, the Government must economize. You may think that economy is a threadbare motto in our Financial Statements; but I am convinced that, coupled with courageous outlay on the essentials of progress, a strict economy in all non-essentials will in the near future be more necessary than it has ever been.

78. In conclusion I am sure that the Council will concur with me in expressing our obligations to the staff of the Finance Department for their unceasing labour during a particularly trying year. The toil has been shared by all grades of employees in the provincial account offices, currency offices and Mints. Both our Mint Masters have shown great resource and endurance. Messrs. Gubbay and Cook have directed currency operations with skill and vigilance. Among our Accountants-General and officers of similar status it is invidious to discriminate; but thanks are specially due to Messrs. Alder, Carson and Philipe. At headquarters Mr. Howard assisted by Mr. A. V. V. Aiyar on the civil side, and Sir Godfrey Fell and Mr. B. N. Mitra on the military side have had an extraordinarily heavy task, admirably performed. I am specially indebted to Messrs. Howard and Cook for the large share they have taken in preparing this Statement.

JAS. S. MESTON.

The 1st March 1919.

THE GOLD COINAGE BILL.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla on Wednesday, 4th September 1918.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, there is one point which occurs to me in connection with this Bill, and that is, that in the Statement of Objects and Reasons, one of the reasons given for introducing this Bill is to continue the legal tender character of the gold mohur coins which have been and will be issued. I do not understand therefore why the life of the Bill is limited to the continuance of the war, and for a period of six months thereafter. Will not the effect of this be that, unless other legislation is undertaken in the meantime, those coins will cease to be legal tender six months after the end of the war?"

The Hon'ble Sir George Lowndes :—"The Hon'ble Member is quite correct, my Lord. We shall probably have to legislate again when the war comes to an end. There are various small points of this sort which will have to be dealt with—in this case probably by an amendment of the Indian Coinage Act."

THE COTTON CLOTH BILL.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla on Wednesday, 4th September 1918.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, I find myself in a position of some little difficulty in regard to this Bill. The whole question of the control of prices of cotton cloth is one which bristles with very great difficulties. The Bill proposes to set up an organisation to ensure the manufacture of certain standard varieties of cloth at fixed prices, and their distribution to the poorer classes of the community. Now, in carrying out the policy of this Bill many very difficult questions will arise, both in connection with the arrangements for the manufacture and for the distribution, and I would emphasise that the difficulties in connection

with the distribution will certainly not be less than, in fact, I think they will probably prove greater than, the difficulties in connection with the manufacture. I must admit that I feel considerable doubt as to whether these difficulties can be successfully overcome and the policy satisfactorily carried out. At the same time, I feel that if any attempt to control cotton cloth prices is to be made, the measures which are proposed by this Bill are the only possible measures; the only measures which do not carry with them dangers greater than the advantages they offer. I understand that Government have come to the deliberate conclusion that an attempt to control or partially control the prices of cotton cloth in this country is absolutely necessary for the relief of the poorer classes of the community, and indeed for the preservation of law and order. I do not dispute the correctness of that conclusion, and I therefore do not feel justified in opposing the Bill, inasmuch as I am not prepared to offer any better alternative scheme for an immediate partial remedy. I do not think it is necessary at this stage to go into the details of the difficulties that will have to be overcome and the dangers that will have to be avoided. These difficulties and dangers are associated perhaps more with the administration of the Bill than with the Bill itself, and it will therefore probably be more profitable if the body which I represent puts that aspect of the question before the Controller who is to be appointed, though I may possibly say something about these difficulties and dangers at a later stage when the Bill comes again before the Council for consideration. There are one or two points which have been raised in this debate about which I should like to say something. I agree with the Hon'ble Mr. Jinnah that the provisions of clause 5 regarding the relations between the Controller and the Committee are not altogether satisfactory. I do not think that the provision by which the Controller is only to refer a matter to the Government of India if his Committee is unanimously against him would be found satisfactory in practice, and I think that section needs some amendment.

"Then several Hon'ble Members have raised the question of the control of imported cloths, and have expressed their inability to understand why this is impracticable. Well, I will try to explain this matter. It is a fact that throughout the war and at present

the manufactured prices of Lancashire cloths have always been very much above even the high prices ruling in this country. That is to say, at the present time, just as throughout the war, the price of any cloth in Manchester is far greater even than the price at which it is being sold out here. Well, what will be the effect if Government say to the importer 'we want to know the price which you have paid for the imported cloth, which you hold, what it has cost you to bring it out, and we will give you a reasonable profit on it.' I do not think the importer would make any objection to that; he would get his fair profit and would sell the cloth to Government. But could he venture to buy and import more cloth at a very much higher price? Obviously he could not. If the present high prices ruling here are below those in Manchester, how much more will the relatively reasonable prices at which Government would desire to buy these cloths from the importer be below the replacing cost? The only effect of the proposed taking over by Government of stocks of imported cloth must be that it would be impossible for anybody to import any more cloth and that is a difficulty which, as far as I can see, cannot be got away from. There is just one other point raised by the Hon'ble Pandit Malaviya, and that is, the restriction of exports of cotton. Well, it seems to me that that step would only be necessary and justifiable when it has been proved that the supplies of cotton in India are insufficient for the mills of India. I quite agree, and I think everybody would agree, that the Indian mills should have the first claim on Indian cotton, but I do not think that up to the present—I cannot say what may happen in the coming season—a situation has ever arisen when it can be said that the supplies of cotton are insufficient for the needs of the Indian mills. With regard to the question of working overtime which was also suggested, I do not myself think that it is practicable. There is not a sufficient supply of labour in India to work double shifts, and if you merely try to make the existing labour work longer hours than at present, not only will it be a great strain on the labourers, but the actual result will be that you will get little or no more production, because the men will get so tired that they will do less efficient work. I do not think there is any possibility of any large increase in production.

"There is just one other point I should like to refer to before I sit down. This Bill proposes to attempt a partial or immediate remedy for high prices of cloth. It will, I think, be obvious that the real permanent remedy is to increase the supply and I would therefore urge on the Government the necessity of not losing any opportunity to assist and encourage the increase of production in India. In this connection I have been told that it is possible to buy second-hand looms in England at present, but that the assistance of Government will be needed in order to arrange for their export. I commend this point to the careful consideration of the Hon'ble Member in charge of the Bill. I desire to support the Bill."

RESOLUTION ON REFORM PROPOSALS.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla on Friday, 6th September 1918.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, I rise to oppose this Resolution, because I cannot see that any useful purpose will be served by the appointment of the proposed Committee. The Resolution proposes that a Committee should be appointed, consisting of all the non-official Members of this Council, to consider the Reforms Report and to make recommendations upon it. I am really at a loss to understand what object the Hon'ble mover had in view in making this proposal, because, in my opinion, the result of the appointment of this Committee would be either futile or actually mischievous, and I will endeavour to explain why I hold this opinion. Many of the Hon'ble Members of this Council have already expressed their opinions upon the Reforms Report in considerable detail and with great emphasis. In their speeches and writings a wide diversity of view has appeared, but the opinions expressed have fallen, I think, into two main schools of thought. There is one school of thought which regards the Reform proposals as entirely disappointing and inadequate, which was at first disposed to have nothing to do with them and to reject them altogether, but which latterly, more I think from considerations of policy and tactics than from any change of view, has rather shifted

its ground and is now apparently disposed to patronise the reforms provided they are altered out of all recognition and mutilated into an imitation of the Congress-League scheme. There is a second school of thought which recognises the Reform proposals as generally acceptable, but desires them to go further and in fact asks for more. Now, it appears to me, that these two schools of thought are radically and in principle different, and I cannot see how they can arrive at any common conclusion except by either the entire sacrifice by one side or the other of its convictions or the partial sacrifice of their convictions by both sides. Now, what does this mean? It means that the result of the deliberations of the proposed Committee can be only one of two things. If both parties stick to their convictions, the Committee will have to present a set of recommendations representing the views of the larger faction together with either a minority set of recommendations, or else a comet's tail of dissenting minutes. Such a result, I think, would prove the appointment of the Committee to have been unnecessary and its labours futile. The alternative is that by a sacrifice by both sides of a part of their convictions a sort of anæmic compromise will be arrived at which will satisfy neither side and represent the real views of nobody. This result I should regard as actually mischievous, because it would be misleading and because I cannot believe that any good comes out of the sacrifice of convictions for no better purpose than the pursuit of a fictitious and spurious unanimity. I cannot understand why there should be, as there appears to be in some quarters, such a keen desire to pretend that all think alike when all manifestly do not think alike. Healthy differences of opinion do no harm to any one, and they are in fact a normal feature of political life in every country. It would indeed be a very surprising thing if on a subject of such complexity and such importance as the Reforms Report, all the non-official Members of this Council were to think exactly alike. It would argue a sad lack on their part of the power of individual thought and independent opinion and judgment. On these general grounds, therefore, I oppose the Resolution.

"But I may perhaps be permitted to explain briefly why it is also objectionable to me personally.

"I do not propose to-day to enter in any detail into my views on or criticisms of the Reforms Report for three reasons.

"Firstly, such an expression of views seems to me to be scarcely relevant to the Resolution which is before the Council.

"Secondly, the body which I have the honour to represent upon this Council is at present engaged upon studying and formulating its views on and criticisms of the Reforms Report and has not yet completed its task. I have therefore no mandate to speak for them on this subject to-day, and anything I might say would only represent my personal opinion.

"My third reason is that the Reforms Report is a lengthy document and a document of the very greatest importance. It would be obviously impossible within the limits of a speech in this Council, to deal adequately with our views and our criticisms upon it; and if I endeavoured to compress my remarks within such a limit I should inevitably fail to do justice to the case which I should desire to present. I therefore prefer to leave the full expression of the views of my constituency until the completion of their written report, which will, I hope, be submitted to Government and published within a few weeks.

"But this much I must say to make my position clear. I have referred to two main schools of thought which have manifested themselves in the discussions which have already taken place upon the Report. I belong to yet a third school of thought. While not desiring in any way to take up an attitude of hostility towards the Reforms Report, I am of opinion that in certain important respects the proposals made go too far and move too fast, and I have little doubt that those whom I represent will press for modifications in that direction. Holding as I do these opinions, what possible object could be served by my sitting upon a Committee with the other non-official Members of this Council, many of whom belong to one or other of the two schools of thought to which I first referred, and endeavouring to arrive with them at Common conclusions and common recommendations? It would, I submit, be the veriest waste of time to do so. I maintain, therefore, my Lord, that the proposal made in this Resolution for the appointment on

a Committee would be at the best futile and at the worst demoralising. I submit that a far more normal and a far more useful course would be for Hon'ble Members to submit their views and criticisms to Government, either severally or by groups composed of men who really do think alike and who are not merely joined together in a forced and uncomfortable union, the only bond of which would be a common worship of the false idol of sham unanimity. But if this Resolution should be passed and if Government should decide to act upon it, I would respectfully request that my name may be omitted from the Committee."

RESOLUTION *RE* FINANCIAL ASSISTANCE IN RESPECT OF THE COST OF THE MILITARY FORCES RAISED, OR TO BE RAISED, IN INDIA.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla on Monday, 9th September 1918.

The Hon'ble Mr. Malcolm Hogg:—"My Lord, I wish to accord the complete and hearty support of the Chamber I represent and myself to the Resolution which has been moved by the Hon'ble the Finance Member, and on this occasion I am glad to be able to speak not only for my own Chamber but also for the other leading European Chamber of Western India, the Karachi Chamber, as I have received a telegram from the Chairman of that Chamber expressing his Chamber's hearty support of this Resolution, and their hope that it will be unanimously passed, a hope in which I also share. I think very few words are needed from me to elaborate our support to this Resolution, but I would just like to refer to one or two points. In the first place, I think it is as well to emphasise that neither the Resolution itself, nor my or, I am sure, any one else's support of it, carries with it any disparagement whatever of the efforts which India has so far made. As the war progresses appeals for further efforts have to be made, have been made in other parts of the Empire, and such appeals carry with them no disparagement or criticism whatever. I am also glad

to be able to support not only the general principles of the Resolution, but the general proposals by which the Hon'ble the Finance Member proposes to meet its consequences, that is to say, his dictum that an excess profits tax will stand in the forefront of any taxation which may be necessary. It will probably be within the memory of many Hon'ble Members that at the time the super-tax was introduced my predecessor in this Council opposed its application to companies, not on the ground that companies ought not to be further taxed, but on the ground that the super-tax was not a sound way of taxing companies. From that opinion we have in no way moved, and my Chamber thinks still that an excess profits tax on the lines of the excess profits tax that has been adopted in England is a far more proper way of taxing industrial and commercial profits than the application of the super-tax. However, that is a point which may be argued at greater length on a subsequent occasion, if necessary. I want to say a word or two about the amendments that have been put forward. I cannot support in any way the amendment of the Hon'ble Mr. Sarma, because it seems to me to be unreasonable to ask this Council to tie the hands of Government in the future so completely as his amendment would do. I do not think I need say anything more about that amendment as the Hon'ble the Finance Member has dealt with it very effectively. There is, then, the amendment brought forward by the Hon'ble Mr. Sastri. I quite agree that as to the actual wording of that amendment, there is very little to take exception to, but I do just want to ask my Hon'ble friend two questions. In the first place, is his amendment necessary? His amendment proposes to limit the scope of the Resolution to the terms of the Hon'ble mover's speech. But surely that limit is already there. I am sure that my Hon'ble friend never meant to suggest that Government having obtained the sanction of this Council to the Resolution by the Hon'ble mover's eloquence, would then attempt to interpret the Resolution in a wider sense than is indicated in the Hon'ble mover's speech. That, I am sure, was not meant to be implied; but if that is not implied, where is the necessity for this limiting amendment? I submit, therefore, that the amendment is not necessary, and I would ask my Hon'ble friend another question. Is the limiting amendment wise, is it politic? Is

there not a danger, and I for one honestly believe there is, that the placing of any limiting amendment or limiting addition to this Resolution, however innocuous it may be in itself, may do something to detract from the effect which this Resolution will have in the Empire and the world at large? Does it not lay this Council open to a certain amount of misrepresentation, a certain amount of suggestion that they met this appeal in a rather grudging spirit? I do not for a moment suggest that that was my Hon'ble friend's intention. I am sure it was not, but I do honestly believe that there is a danger of that interpretation being put upon the addition of even the most innocuous amendment to this Resolution. And I would ask Hon'ble Members to believe that I speak solely and absolutely with no other idea than a wish for the good name of India in the Empire and the world at large. I would therefore make an earnest appeal to my Hon'ble friends, both of them, to withdraw their amendments and to the non-official Members of this Council to pass this Resolution in its original form unanimously."

RESOLUTION *RE* BOY-SCOUT MOVEMENT IN GOVERNMENT SCHOOLS IN INDIA.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla on Wednesday, 18th September 1918.

The Hon'ble Mr. Malcolm Hogg:—"Sir, my reason for intervening in the discussion of this Resolution is this. The terms 'boy scout' and 'boy-scout movement' are generally and naturally associated with the movement founded and controlled by Sir Robert Baden Powell, and as I am connected with that organisation in Bombay, I feel that I cannot stand aloof from the discussion. Now I take it from the wording of the Resolution, that what the Hon'ble mover intends is, that Government should start in every Government school, as part of the ordinary curriculum, a system of training modelled on the Baden Powell Boy Scout system. I feel bound to point out that the Hon'ble mover seems to have an imperfect appreciation of the objects and the methods

of the Boy Scout system. In the first place the Hon'ble Mr. Khaparde puts in the forefront of his Resolution training in drill, marching, etc., in other words, training of a military or semi-military nature, and if I remember aright, in introducing his Resolution on the Arms Act, he referred to this Resolution and said that if it was passed and acted upon, he presumed that the boys would be given arms as a part of their training. Now, Sir, this is quite contrary to the Boy Scout movement. The Boy Scout movement is not, and never has been, a military or a semi-military movement. Drill of a semi-military nature is permitted sparingly for ordinary purposes of control and discipline, but it forms a very small part of the boy scout's training and the giving of prominence to that portion of the training by any individual scoutmaster is definitely discouraged by the headquarters of the Association. It is quite true that there is much in boy scout training which fits and prepares a boy to be an excellent soldier in times of national emergency, but that result is incidental to, and not the aim of, the movement. Then, again, Mr. Khaparde contemplates that the movement should be introduced on a compulsory basis as a part of the school curriculum. I can imagine nothing more totally opposed to the boy scout spirit than compulsion. The whole spirit and real object of scouting will be lost if it is introduced as a sort of forced plant nurtured by Government on a compulsory basis.

"I do not propose to take up the time of the Council by a lecture on the objects and aims of scouting. Hon'ble Members who are interested in this subject can get all the information they require from the various books published by the Association, but I must say just a word or two to illustrate my contention that the Resolution as it stands displays a very imperfect appreciation of what scouting really means. It is difficult and dangerous to compress into one or two sentences the objects of a movement such as the Boy Scout movement, and I do not want a very brief expression of my personal impressions to be regarded as either a complete or an authoritative statement. But it always seems to me that what the Boy Scout movement aims at principally, is the inculcation of the ideals of true citizenship in the widest sense of

the word. The Boy Scout movement aims at teaching a boy that he has a duty to the State of which he is a member and a duty to his fellow-men. It aims further at fitting him to perform those duties in the best possible manner by developing his individual character and by teaching him self-respect and self-reliance. Further, it endeavours to teach him useful practical knowledge of useful practical subjects as the very best basis for self-reliance and for self-respect. Now, I think two things will be obvious from this very brief and imperfect statement of the aims and objects of scouting. The first thing that will be obvious, is the very wide field of choice that must necessarily be left to individual scoutmasters; and indeed to the boys themselves, in the selection of the particular subjects which shall be made the vehicle of instruction. The second thing that will be obvious, is that the selection of scoutmasters is a matter of very great importance and of no little difficulty. It is altogether incorrect to assume that any respectable competent man can be a successful scoutmaster. Success in that direction requires a combination of qualities which is by no means too common. I have, I hope, said enough to show that boy-scouting in the Baden Powell sense of the word, in the sense the word is understood by the Baden Powell movement and Association, is a thing which cannot be started on a large scale and on a compulsory basis under Government auspices. It is essentially a thing which must be started on a small scale at first by individual effort and allowed to develop and grow gradually as the boys get interested in it, and as a supply of suitable scoutmasters is forthcoming.

"It is also very necessary that it should be carefully controlled so that the real ideals of the movement may be maintained and not lost sight of, and that a spurious growth of sham scouting may be checked. I think really what the Hon'ble mover has in mind is, not what I should describe as a system of boy scouting at all; it is rather a system of cadet corps training, embellished with a few ideas and additions borrowed from the boy scout movement. Well, that may or may not be an excellent thing in itself. But my submission is that it is not boy scouting, and for that reason, as one who takes an interest in the movement, I cannot support the Resolution."

RESOLUTION *RE* CONGRATULATIONS TO THE ALLIED ARMIES.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla, on Wednesday, the 25th September 1918.

The Hon'ble Mr. Malcolm Hogg :—" Sir, on behalf of those whom I represent I desire to offer our tribute of gratitude and admiration to all the fighting forces of the Empire and of our Allies. I need only add that I most heartily welcome and most warmly support this very timely Resolution."

PROHIBITED EXPORT OF PEARLS FROM BRITISH INDIA.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Simla, on Thursday, the 26th September 1918.

The Hon'ble Mr. Malcolm Hogg asked :—

"(*a*) Since the prohibition of the export of pearls from India, have any special permissions to export pearls been granted to any firms or persons ?

(*b*) If the answer to (*a*) is in the affirmative, will Government be pleased to lay on the table a list of such permissions, with the quantity for which each permission was granted and the special grounds on which it was granted ? "

The Hon'ble Sir George Barnes replied :—

"I lay on the table a statement,* showing particulars of the only cases—four in number, in which permission has been given to export pearls, since the prohibition was imposed."

* See page 168 of this Report.

THE EXCESS PROFITS DUTY BILL.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Wednesday, the 19th February 1919.

The Hon'ble Mr. Malcolm N. Hogg:—"My Lord, this is a Bill on the merits of which I had some difficulty in making up my mind, and when I had made it up, I arrived at a conclusion which is in some respects contrary to the very large majority of commercial opinion, both European and Indian, in Bombay. My only course, therefore, is to lay my personal views before the Council for what they are worth, and then to point out how very little they are worth for practical purposes inasmuch as they are entirely unrepresentative on this matter. Few, I think, will deny the inherent justice of the underlying principle of this Bill, namely, that those to whom circumstances arising out of the war have brought exceptional profits should contribute a portion of those profits to the cost of the war. It is when we come to try and apply this principle in legislation that difficulties arise. In England, the principle was applied at a very early stage of the war; that is to say, at the most favourable moment. But even in England the excess profits duty has proved in some respects unsatisfactory; it has been difficult and troublesome to assess, and often inequitable in its incidence. But it has been accepted in England as a necessary war evil, and I think that it would have been accepted in India as a necessary war evil if it had been introduced at an earlier stage. For various reasons, but principally on account of the difficulties of assessment and collection, it was not introduced, and the delay far from lessening the difficulties has increased them. The delay has also prejudiced the reception of the Bill, and a measure which, I think, would have been generally accepted a year or two ago, has now met with very general opposition and condemnation. It is not necessary for me to recapitulate the grounds on which this opposition is based, for I think that they are sufficiently well known; but I am bound to admit that there is considerable force in some of the arguments advanced. I share the general objection to retrospective taxation.

I am aware that the present economic situation in certain important trades and industries, particularly in Bombay, is very unfavourable for the introduction of such a duty and I realise—and this to my mind is the most important objection to the Bill—the very great difficulties which exist in this country in the way of its equitable assessment and successful collection, difficulties which are far greater than those of a like nature existing in England. I have endeavoured to weigh carefully these theoretical and practical objections to the Bill, but I have come to the conclusion that in spite of them all, the inherent soundness of the underlying principle justifies an attempt being made to apply it even at this late stage. It cannot be denied that very considerable profits have been made by certain trades and industries in India through circumstances arising out of the war, and I feel that it is still worth while making an attempt to secure a portion of those profits for expenditure arising out of the war.

"But there is another reason which has impelled me to the same conclusion. Assuming that this money is required for war expenditure, how else is it to be raised? I have said, assuming it is required for war expenditure, because that, I think, is an essential condition, and until the presentation of the Financial Statement we are to some extent in the dark on this matter, although the speech of the Hon'ble the Finance Member in introducing the Bill has done much to enlighten us. On this assumption, however, how else is the money to be raised? One suggestion has been a loan. Well, in the first place, my Lord, I am personally not very sanguine about the prospects of raising any large sum of money by loan in India this year. But, secondly, I feel that we have already raised as much of our exceptional war expenditure by short term loans in this country as is advisable. Next year, the first of these short term loans will be falling due for repayment, and I feel that Government will have their work cut out to meet this and the succeeding loans as they fall due without pursuing the policy of financing exceptional war expenditure by short term loans any further.

"A second expedient which has been suggested is an increase in one or other of the existing sources of taxation. Well, I feel

that all possible permanent increases of taxation will be required and more than required in this country during the next few years to meet the repayment of existing short term loans and the very heavy increases in permanent recurring expenditure which are ahead of us. I do not think that it is sufficiently recognised what a very great strain will be placed upon both the loan and the taxation resources of India to meet the urgent demands of education, sanitation, housing, railways and other needs of a like nature. It seems to me, therefore, that we are forced back upon the necessity of attempting to meet the remainder of our exceptional war expenditure by exceptional war taxation.

"I do not propose, to-day, to enter into any detailed criticism of the Bill because the proper time for that is the Select Committee and the subsequent stages; but I do wish just to say this, that I think that the Bill as drafted requires considerable amendment with a view to ensuring that it falls, as far as possible, only on those who are in a position to bear the burden, and with a view to seeing that its total yield does not exceed the requirements of urgent war expenditure.

"Such, my Lord, are my personal views, but I feel it my duty to place another aspect of this question before the Council with considerable emphasis. I have stated that my views do not coincide with general commercial opinion, which is strongly opposed to the passage of this measure. That opposition is shared by the Bombay Chamber of Commerce whom I have the honour to represent upon this Council. My absence from Bombay during the last three months with the Franchise Committee has prevented my having any recent opportunity of a discussion of the Bill in detail with the members or Committee of my Chamber; but their views have been recently fully communicated to Government in writing, and will no doubt be circulated to Hon'ble Members as one of the papers on this Bill. I feel bound to advise your Excellency's Government to attach far more weight to this expression of opinion from a body such as the Bombay Chamber of Commerce than to my own personal views; and it is a matter for the very serious consideration of Government whether it is expedient to persevere with a measure which has

provoked such a large measure of opposition and resentment among those whom it will affect, particularly in view of the fact that it is to these same classes of the community that Government must look for the bulk of any loan which they may desire to raise. In this connection, I should like to make it clear that my Chamber do not share my opinion as to the prospects of a loan this year. I received from them last Monday a telegram in which they state, firstly, that they adhere to their opinion that the sum required should be raised by other methods; secondly, that, if Government persist with this measure, the sum to be raised by it should be strictly limited to the rough amount of 6 crores of rupees which had previously been stated to be approximately required, and also that the Bill should be amended so as to remove some inequalities which they consider exist in the present draft, bearing in mind that a tax which may be suited to conditions in one province, say Bengal, may operate very unfairly in other provinces; thirdly, they state—and this is particularly important—that in their opinion the prospects of a loan this year are good, and that they see no reason why 20 or 25 crores should not be raised, but that they consider that the Bill in its present form is calculated seriously to prejudice the prospects of raising even a smaller amount. I invite the very serious consideration of your Excellency's Government and of this Council to this considered expression of an opinion which is, I believe, very generally held.

"I do not think that there are any serious differences of opinion between my Chamber and myself on the details of the Bill, and I hope in the course of the Select Committee proceedings to secure some important amendments. It is only on the question whether the Bill should be proceeded with and amended or whether it should be entirely withdrawn, that I differ from my Chamber I feel that, under the circumstances, the only proper course for me to pursue is to refrain from voting. I cannot reconcile it with the views which I hold, and hold with conviction, to vote against this Bill. At the same time I feel that it would not be right for me to record a vote in its favour, knowing that that vote is directly contrary to the wishes and opinions of those whom I am here to represent. In conclusion, I desire to repeat that it is the duty of your Excellency's Government to attach very great weight to the

opinion expressed by the Bombay Chamber of Commerce and by so many other commercial associations and bodies throughout India.'

RESOLUTION *RE* INCREASE OF BUDGET ALLOTMENT FOR SANITATION.

Extracts from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Saturday, the 8th March 1919.

The Hon'ble Mr. Malcolm Hogg:—"Sir, in according a limited degree of support to this Resolution, I do not wish it to be understood that I necessarily consider that the figure of 50 lakhs suggested by the Hon'ble Mover is feasible under the circumstances of this year; but I do feel that the need for increased expenditure on sanitation and medical relief in particular in this country is so great that I cannot let this Resolution pass without according to it a degree of support, in principle at any rate.

"I do not wish to take up the time of the Council by going lengthily into the whole question of the need for sanitation and medical relief; nor do I want to follow my Hon'ble friend, Mr. Ironside, into the somewhat thorny question as to whether people always take the best possible advantage of such facilities as are afforded them. I know of cases within my own experience where certain mofussil municipalities have shown a regrettable indifference to the necessities of sanitation. But that seems to me to be a question which is rather beside the point in discussing this Resolution. That might be an argument if we were discussing under whose control the expenditure of money granted for sanitation should be. But we are not discussing that question to-day fortunately. The only question before us now is as to whether there is a need for increased expenditure on these subjects in this country, and I do not think that can be denied. I should like to give just one very brief instance as showing the sort of conditions that I imagine prevail over very large parts of this country. During the recent influenza epidemic in a district which I know well and in which I have industrial interests, the

only medical relief open to a large number of villages, the only means of coping with the epidemic at all, was our own doctor, employed at our own mills there primarily for the purpose of looking after the people who resided in our own village. The local authorities had to come to us and ask us to lend our doctor to the surrounding villages and to supply the medicines. We were very glad to do so, but I do not think it is right that a considerable number of villages should be entirely dependent for medical relief on the chance fact that private interests happen to maintain a doctor and a dispensary in the neighbourhood."

"Sir, I would like to make a personal explanation. The Hon'ble Mover has referred to the support which I gave him on his Resolution. I just wish to make it clear that my support was limited to the general principle of allotting more money for medical relief, and did not necessarily extend to the methods by which my Hon'ble friend proposed to provide it."

RESOLUTION *RE* INCREASE OF BUDGET ALLOTMENT FOR CARRYING OUT THE RECOMMENDATIONS OF THE INDUSTRIAL COMMISSION.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi on Saturday, the 8th March 1919.

The Hon'ble Mr. Malcolm Hogg :—"Sir, I do not think it is necessary for me to say more than a sentence or two on this Resolution. My real difficulty is in understanding exactly what is in the Hon'ble Mr. Sarma's mind. Does he think that the Hon'ble Member for Commerce and Industry has been unable to prevail upon the hard heart of the Hon'ble the Finance Member to give him the funds he requires; or does he think that the Hon'ble Member for Commerce and Industry, who was himself the President of the Industries Commission, has been so lacking in energy and enthusiasm as not to have asked for necessary funds? One or other of these hypotheses is necessary for the support of this Resolution. I find equal difficulty in accepting either."

RESOLUTION *RE* THE REDUCTION OF BUDGET ALLOTMENT FOR RAILWAYS.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi on Monday, the 10th March 1919.

The Hon'ble Mr. M. N. Hogg :—"Sir, I really do not know whether to wonder at the pertinacity or to deplore the shortsightedness of my Hon'ble friend in bringing forward this Resolution. I wonder at his pertinacity because I should have thought that the speeches made by the Hon'ble Mr. Ironside and Mr. Howard and Sir Dinshaw Wacha during the last stage of this discussion, to say nothing of the *coup de grace* administered by the Hon'ble Finance Member, would have entirely demolished any vestige of a case that my Hon'ble friend may ever have imagined himself to possess, but apparently it is not so and he remains unrepentant and unconvinced. It is necessary therefore for me to oppose this Resolution. In doing so it is difficult to avoid repeating a good deal of what has already been said, but I will avoid repetition as far as possible, and I will therefore start by associating myself whole-heartedly with the very excellent speech on this subject made by Mr. Ironside last Friday. Now, Sir, the first point which emerges from this Resolution is whether the proposed expenditure during 1919-20 on railways is in excess of the requirements of the railway system. What are the facts? The facts are that the Mackay Committee recommended an annual expenditure of £12½ millions sterling as required for the railways of India. They recommended that several years before the war, but not only was that recommendation never acted up to as an average annual expenditure, but I think I am right in saying that in no single year was that figure actually attained. We, therefore, entered upon the war with a railway system which had already fallen behind the requirements of the country. I base that statement not only on the fact that we were behind the recommendations of the Mackay Committee, but on what I think was an almost universally acknowledged fact. Every year, when the yield of any particular kind of agricultural produce in any particular district was unusually large, there was the same tale: hopeless congestion, much of the

produce spoilt through being unable to be railed down to the consuming or exporting centres before the advent of the rains.

"Well then, we entered upon the war period with arrears of railway development. During the war the railways have accomplished wonders, but they have accomplished those wonders at the cost of being bled white. I do not think I need labour that point. It is generally admitted. And what are we doing? This extravagant grant, against which my Hon'ble friend rails, simply amounts to giving the railways this year the equivalent of what the Mackay Committee recommended should be spent upon them each year. They recommended 12½ millions and there can be no question about it that the purchasing power of the 24½ millions recommended this year is certainly not in excess of, if it is equal to, the purchasing power of 12½ millions in pre-war days. Therefore, it simply amounts to this, that our estimate for this year is equivalent to what we were told a good many years ago we ought to spend each year on our railways; whereas the railways have been worked to the death during the last three or four years and all repairs and renewals neglected through absolute necessity. I submit, therefore, Sir, that the grant this year is in no way in excess of the requirements; indeed it is barely adequate to the requirements; and I would ask Hon'ble Members of this Council to face this railway situation seriously and to realise that if we are to have a railway system in any way adequate for the requirements of the country, we have for several years to come to maintain railway expenditure on very much the same level as it is in the estimates for the coming year; unless, of course, the cost of all railway materials goes back to pre-war prices which I for one do not expect to see for many years to come. It is not a question merely of this year's programme; we shall have to face a programme of this nature for years to come or else fall hopelessly into arrears. The next point for consideration is whether, if this grant is not in excess of the requirements of the railway system, it is desirable that those requirements should be met. I do not think that I need say much about this, as I understand that even the Hon'ble mover admits that it is desirable. This aspect of the question was also fully dealt with by the Hon'ble Mr. Ironside. There is just one point however I should like to refer to in this connection, and that is the

very common fallacy which finds a place in the writings and speeches of some publicists, who ought to know better, the fallacy that it is only the commercial classes who really benefit by an efficient railway system. The truth is that, although, of course, the commercial classes like everybody else benefit by an efficient railway system, there is nobody who benefits more than the agricultural labourer who is the backbone of this country. As the Hon'ble Sir Claude Hill pointed out on Saturday, in times of scarcity, an efficient railway system is required to relieve that scarcity; in times of prosperity an efficient railway system is required to enable the agriculturist to reap the full fruits of the prosperity.

"Well, Sir, I have accused the Hon'ble Member of shortsightedness in moving this Resolution, and I propose to attempt to justify that accusation. In this connection the first point to which I would refer is the remark made by the Hon'ble Mr. Howard who pointed out that by starving your railways you were killing the goose that laid the golden eggs. In support of this I need only refer the Hon'ble Mr. Sarma to the Hon'ble the Finance Member's Narrative relating to this year's Budget, in which it is pointed out that railways this year were a great standby, and similar remarks occur in the similar statements of the last two or three years. Throughout the war one of the greatest standbys of Government has been the revenue derived from railways.

"Another reason why I accuse my Hon'ble friend of shortsightedness is this. He professes—and I am sure, he feels—great eagerness for the development of industries. In this Council, only on Saturday, he moved a Resolution pressing for further expenditure in carrying out the recommendations of the Industrial Commission. I put it to the Council, what better way of carrying out those recommendations can there be than expenditure on railways. An efficient up-to-date railway system is the very life's blood of, the very first essential to, any industrial development whatever, and I would ask Sir Thomas Holland whether his Industrial Commission's Report is worth the paper it is written on without an efficient railway system.

"I have just one other point in this connection to make, and that is that it is not sufficient from my point of view that this

Resolution should be, as I hope it will be, rejected. The mere moving of it is capable of doing a good deal of harm and for this reason. We have heard at different times a good deal of the lack of sufficient capital in India for the development of industries or rather of the shyness of Indian capital in coming forward to invest in industries. Can anything be more calculated to increase that shyness and to reduce English capital to the same condition than finding that gentlemen in the position of my Hon'ble friend are always ready to move reductions in the most necessary expenditure on railways? It is no use my Hon'ble friend prefacing his remarks by assuring us that he is a whole-hearted advocate of railway development and then proceeding at once to move the reduction of the most necessary expenditure. Words of that sort will cut no ice with the investor. I do very earnestly ask Hon'ble Members to look at this aspect of the question. We are on the eve of great constitutional reforms in India, constitutional reforms which will enable gentlemen in the position of the Hon'ble Mr. Sarma and those who agree with him to have a great deal more power and influence over financial and political matters than they have at present. Is it likely to encourage the investment of capital, whether English or Indian in industries in this country, if those who possess that capital find Hon'ble Members like Mr. Sarma taking up this attitude towards the most necessary expenditure on what is the very foundation of any industrial progress or development at all? I can assure him from my own personal knowledge that this Resolution and the point of view it represents is calculated to do considerable harm to the prospects of the investment of English capital in this country, and with regard to Indian capital I will leave that to the Hon'ble Sir Fazulbhoy Currimbhoy to say."

RATES OF PASSAGES TO EUROPE.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi on Wednesday, the 12th March 1919.

The Hon'ble Mr. Malcolm N. Hogg asked:—

9. "(*a*) Is it a fact that the passage rates now being charged by the various steamer lines to Europe are the same, or approximately the same, as the rates which were in force immediately before the signing of the Armistice?

(*b*) Are Government aware that the present rates for passages are inflicting grave hardship on many Europeans, officials, and non-officials, in India, and causing considerable discontent?

(*c*) Is it a fact that the average duration of the voyages from India to Marseilles, and from India to English ports, has considerably decreased since the signing of the Armistice?

(*d*) If the answer to (*c*) is in the affirmative, does the diminution of time represent a saving in the cost to the steamship companies of transporting each individual passenger?

(*e*) With reference to the speech with which His Excellency the Viceroy opened the present Session of Council, are Government in a position to give any further information as to the prospects of securing both a reduction in the passage rates and an increase in the amount of accommodation available, and as to the further steps which they propose to take for securing these ends?"

The Hon'ble Sir Thomas Holland replied:—

"Up to the end of last month no reduction had been made, so far as the Government of India are aware, in the passage rates charged by the various steamship lines between India and Europe since the signing of the Armistice. Government are aware of the hardship entailed thereby on passengers and of the facts referred to in parts (*c*) and (*d*) of the Hon'ble Member's question. The Government of India, with the sympathetic support of the Secretary of State, have been pressing this matter on the attention of the Home Government since the beginning of December, and an appreciable reduction in rates has now been secured, with effect from the 1st of March. Attempts are also being made to secure increased passenger accommodation, and for the Hon'ble Member's information I will read an extract from a telegram which we have just received from the Secretary of State. It runs as follows:—

'Ministry of Shipping report following additional accommodation for civilian passengers:—

"Ormonde"	400
"Thongwa"	270
"Kaiserihind"	200
"Moora'	100

"Dufferin" 500
Extra accommodation on "Manora," "Merkara,"
"Nagoya," "Mandala" 1,000
"Warturm" and "Rheinfels" 50 each.
"Teesta" also probably will be available.

Ambulance transports will take increasing numbers of civilians for Marseilles. Lines have been asked to assist in every way by improving accommodation. Additional enemy tonnage will be obtained if possible.'

It is impossible to say yet the dates on which these vessels will be available."

The Hon'ble Mr. Malcolm N. Hogg asked :—

10. "(*a*) Is it a fact that the S. S. 'Loyalty' has recently been purchased by a syndicate of private individuals in Bombay with a view to running her as a passenger steamer to England?

(*b*) Is it a fact that negotiations have taken place or are taking place between Government and the syndicate regarding the commandeering by Government of a portion of the passenger accommodation on this steamer?

(*c*) Will Government make a full statement of the facts regarding any such negotiations and of their intentions as to this steamer?"

The Hon'ble Sir Thomas Holland replied :—

"(*a*) The answer is in the affirmative.

(*b*) No negotiations have taken place or are taking place between Government and the syndicate regarding the commandeering by Government of a portion of the passenger accommodation on the steamer. It may be added that an undertaking was given that the steamer shall be free from requisition for a period of six months from the date of purchase.

(*c*) Government have no intention with regard to this steamer. I may say, however, that negotiations are now proceeding with the owners on the question whether they will come into the scheme for the control of passages."

CRIMINAL LAW (EMERGENCY POWERS) BILL.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Tuesday, the 18th March 1919.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, during the second stage of the discussion of this Bill in this Council owing to the very large number of amendments put down and to the general circumstances of the discussion, I felt that the most profitable contribution which I could make to the proceedings was silence. But now that we have reached the last stage of the discussion of the Bill, I think it is necessary that I should state my attitude towards this Bill. I will do it as briefly as possible. When the Bill was first introduced into this Council I voted in favour of an amendment moved by the Hon'ble Mr. Banerjea. I did this not because I thought that the amendment on its merits was perfect or that it provided an ideal solution of the difficulties, but because it was the most convenient way to indicate my opinion that it was desirable that Government should make a further effort to secure for the Bill the support of the Hon'ble Mr. Banerjea and his friends. Well, my Lord, that effort has been made and a considerable number of important amendments have been introduced into the Bill, and personally I can only regret that the effort has not been successful. When the Bill came back to the Council from the Select Committee the Hon'ble Mr. Banerjea moved another amendment, the object of which was to postpone further discussion on the Bill until the September Session of Council. I listened carefully to the speeches made by the Hon'ble mover and those who supported him in favour of his amendment, but I could hear nothing in the nature of a promise that if the amendment was carried they would next September support the Bill, no undertaking that they would spend the interim in educating public opinion, no indication that the reception which this Bill would receive in September would be any different to what it has received here and now. If there had been any such promise or any such indication I should have felt very much tempted to support that amendment, but in the absence of anything of the

kind I could not see what there was to be gained by postponement. I could not help feeling that the amendment was little else then a direct negative in disguise; and I think the impression is confirmed by the speeches we have heard to-day from the Hon'ble Mr. Banerjea and the Hon'ble Mr. Sastri. I therefore supported the Bill during the second stage of its progress through the Council and I support it to-day, for these reasons. I am satisfied that special measures are necessary to cope with anarchical and revolutionary crime. I am satisfied that no law-abiding citizen, whatever his political opinions and methods may be, so long as they are not criminal has anything to fear from the measure. Lastly, I am satisfied that in respect of the persons who will or may come within the purview of the Bill it does not go beyond the general recommendations of the Rowlatt Committee and that Government cannot do otherwise than accept generally the recommendations of that Committee whose qualifications for their task could scarcely have been higher. Well, as I have said, for these reasons I support the Bill, but before sitting down I must refer to one or two points arising out of the speech of the Hon'ble Mr. Sastri. Mr. Sastri told us that the explanations given hitherto for the Bill were not sufficient and that there was a good deal to be said for those people who left that there must be some other explanation behind it. Mr. Banerjea told us this morning that it was useless passing a Bill of this nature, or rather that it was unnecessary to pass a Bill of this nature because the number of anarchists and revolutionaries was happily and rapidly dwindling. My Lord, I find it very hard to understand the point of view of my two Hon'ble friends. I would ask them to remember the story revealed in the Rowlatt Report; I would ask them to remember how before the Defence of India Act was passed, the anarchical and revolutionary movement was rapidly spreading, how the minds of inflammable youths were being steadily poisoned by the doctrines of anarchy and revolution, how schools were being made into breeding grounds for future anarchists. I would ask them if they want that process repeated. If no such legislation as this is passed what will happen? When the Defence of India Act expires, the few, I hope they will be few, the few irreconcilable anarchists will be let out to start again their nefarious processes. The serpent

my Lord, is scotched, not killed. The machinery for the propagation of anarchical ideas is still ready there to resume operations as soon as those who worked it regain their liberty, and I feel perfectly confident, that if this legislation was not passed there would be a repetition of the same process. The youth of India or of whatever part of India these anarchists selected for their operations would again be exposed to the subtle poisons of their doctrines. I would ask the Hon'ble Mr. Sastri whether that is not reason enough for this measure, and whether he wishes the minds of the rising generation of his countrymen to be subjected to what they were subjected to before the passing of the Defence of India Act.

"Then there is another point, my Lord, which arises out of the Hon'ble Mr. Sastri's speech. He read an extract from a recent representation of the European Association. I have not previously seen that representation. I have not read it *in toto*, and it is therefore somewhat difficult for me to say how far it does or does not represent my individual views. But he complains that that representation or a portion of that representation which he read misrepresents the point of view of many of those who are opposing this measure. Well, as I understood the sentences he read, they only suggested that among those who oppose the measure there might be some who would be easy dupes of the revolutionary party. But be that as it may, I regret that the Hon'ble Mr. Sastri was led by his feelings into a misrepresentation as gross as any he complained of. If I understood him aright, he suggested that some of those Europeans who are now supporting the Bill were really actuated by a fear of what might be the results of the impending political changes in India. My Lord, if it was misrepresentation he complained of, I think that no misrepresentation could be more gross than the one he was himself guilty of. I cannot see any connection between the results of any political changes which we may expect in India and legislation of this nature which is designed merely to deal with a particular small section of the community addicted to revolutionary and anarchical ideas and crimes and to protect the youth of India from their insidious doctrines and teachings."

DELAYS IN TRANSMISSION OF COMMERCIAL AND PRIVATE CABLES BETWEEN ENGLAND AND INDIA.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Wednesday, the 19th March 1919.

The Hon'ble Mr. Malcolm Hogg asked :—

"(*a*) Have Government received since the signing of the Armistice with Germany any representations from Chambers of Commerce or other commercial associations on the delay in the transmission of commercial and private cables between England and India?

"(*b*) Have Government issued during the same period any special instructions to all Government officers, Military and Civil who are entitled to send cables on Government account, enjoining strict economy in the use of the cables in view of the present congestion?

"(*c*) If the answer to (*b*) is in the negative, will Government consider the advisability of taking some such action?

"(*d*) Have Press cables been received in India during the same period relating to (1) the death of and inquest on an actress professionally known as Miss Billie Carleton, (2) the murder of Major Seton by Colopel Rutherford, and (3) other news, the dissemination of which is of little public importance?

"(*e*) Have Government communicated with the Secretary of State as to the possibility of taking steps to relieve the cable system from the transmission of unnecessary and unimportant press news until such time as a normal public service can be restored?"

The Hon'ble Sir Thomas Holland replied:—

"The answer to the first two parts of the question is in the affirmative, and the third part consequently does not arise.

"With regard to the last two parts of the question, press cables were received in India relating to—

"(*i*) the death of, and inquest on, an actress professionally known as Miss Billie Carleton; and

"(*ii*) the murder of Major Seton,

and there may have been other instances, in which news has been disseminated which may be thought of little public importance. It must be remembered, however, that the news is disseminated by a news agency which is in the best position to judge what is news of general public interest, and that one of the principal tests of public interest is the amount of attention devoted to an incident in the public press. In the case of the two particular items referred to, the news agency was doubtless influenced by the fact that the incidents in question occupied numerous columns of the daily press in England. Much of the press is circular world press, copies of which are dropped in India in course of transit to Australia and to other countries; and this is arranged to avoid duplication of traffic. Government have been in communication with the Secretary of State in regard to relieving the cable system generally, but they do not consider that any useful purposes would be served by asking the Secretary of State to curtail press messages. The concurrence of the Governments of other countries to such a step would have to be obtained. The amount of press traffic is very small compared with commercial telegrams, and does not affect the delay appreciably."

The Hon'ble Mr. Malcolm Hogg asked:—

"(*a*) Have Government seen a leaderette in the "Times of India" of 21st February under the heading "Interned Aliens?"

"(*b*) Are Government prepared to allow enemy subjects, now interned in India, to be released and remain at large in India If so, will Government state their reasons for doing so?

"(*c*) Is it a fact that two steamers have been requisitioned for the repatriation of German subjects from Shanghai?

"(*d*) Do Government propose similarly to requisition ships for the repatriation of enemy subjects?

"(*e*) Will Government make a statement regarding the steps they propose to take for the repatriation of interned enemy subjects?"

The Hon'ble Sir William Vincent replied:—

"Part (*a*).—The answer is in the affirmative.

"Part (*b*).—The policy to be followed in repatriating enemy subjects now interned in India must obviously conform to the policy to be followed throughout the Empire as a whole; but as at present advised the intention of the Government of India is that all enemy subjects now interned in India should be repatriated, save in a few exceptional cases where such action would be impracticable or cruel.

"Part (*c*).—The Government of India have no knowledge on this point beyond what has been published in the newspapers.

"Part (*d*).—The intention of the Government of India is that allied or neutral shipping should not be used for repatriating enemy subjects until the demands of British and Allied subjects on such shipping have been completely satisfied.

"Part (*e*).—Non-Turk prisoners of war domiciled in the occupied territories in Mesopotamia are now being repatriated to Mesopotamia.

"German and Austrian civilian prisoners of war interned in India will be repatriated as soon as possible, subject to the considerations as regards shipping mentioned in the answer to part (*d*) above. All other prisoners of war will probably remain interned until peace is signed and will then be repatriated as soon as shipping is available."

EXCESS PROFITS DUTY BILL.

Extracts from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Wednesday, the 19th March 1919.

The Hon'ble Mr. Malcolm Hogg:—My Lord, I must first acknowledge the very generous terms in which the Finance Member was good enough to refer to such assistance as I was able

to give during the proceedings in the Select Committee. In moving that the Select Committee's report be taken into consideration, Sir James Meston has dealt very fully with most of the changes that have been made in the Bill, and I do not wish to cover the same ground again as far as I can avoid doing so; but there are a few points which have been brought to my notice at different times by the commercial public, which it may be of interest and value to mention. One point that has occasioned a certain amount of misunderstanding and which is referred to in the Report of the Select Committee is the duration of the Bill. Well, as is pointed out in the Report of the Select Committee, it is quite plain that the Bill itself cannot continue for more than one year, and that this duty cannot be renewed without further legislation. But, I think, the point really is that the commercial public would like an assurance from Government that they recognise that this tax is a special tax, suitable only to war conditions, and that whatever taxation may or may not be necessary next year they have no intention of introducing legislation to prolong the excess profits duty. That is really what, I think, is at the back of the minds of those who have been asking for some assurance that the Bill does not mean more than one year's taxation of excess profits.

"Another point that was referred to briefly by the Hon'ble the Finance Member was the question of securities. But I think I might just point out to the Council its significance a little more fully. There are certain classes of businesses, such as banks, insurance companies and the like, which have to invest a considerable portion of their resources in Government and other trust securities. These securities have depreciated very considerably in value through circumstances arising out of the war. For income-tax purposes that depreciation is not allowed to be taken into account. Well, my Lord, this is not the time for me to argue whether that is or is not an equitable ruling. But while it is arguable that such depreciation is not a proper charge on income-tax which is a continuing tax from year to year, it cannot, I think, be denied that there is a strong case for such depreciation being taken into account when you are dealing with a tax imposed for one year only on excess profits made during a certain restricted

period. I therefore welcome the assurance of the Hon'ble the Finance Member that Government will give instructions that the term 'assets' in clause 7 (c) will include securities, provided that those securities do in fact comply with the other provisions of that sub-clause.

"I then wish to refer briefly to the question of the abolition of super-tax. The super-tax in the United Kingdom is a tax on individual incomes only. When it was imposed in India, it was extended in a partial degree to the incomes of firms and companies, that is to say, it was extended to the undivided profits. The reason for doing that was that at that time Government did not consider that an excess profits tax was practicable in this country. They desired to find some means of tapping the commercial and industrial profits which were being made, and for want of a better method they extended the super-tax to the undivided profits of firms and companies. Well, my Lord, ever since that tax was imposed it has been very generally criticized as thoroughly unsound and uneconomic. Now that the excess profits tax is being imposed the only excuse for the extension of the super-tax to the incomes of firms and companies is gone, and it seems to me that the proper, the logical and the just course to take is to remove the super-tax from the incomes of firms and companies and confine it to its proper sphere of individual incomes. It is quite true that the effect of that would be in certain cases remission of taxation. There are two classes of cases; one is the case of companies which have enjoyed for some years steady prosperity, which have not made more money in 1918 than in previous years or not much more, and therefore would hardly be liable to excess profits tax and would profit by the abolition of the super-tax from the incomes of companies. Similarly, there is the case of English companies who are liable to English excess profits tax and are exempted from the excess profits tax here. They would undoubtedly benefit if they did not have to pay Indian super-tax. The Hon'ble the Finance Member has suggested that that might be resented. Well, in so far as the English cases are concerned, I really do not think that anybody can possibly resent it. For what is the position? They at present pay Indian income-tax, Indian super-tax, English income-tax and English excess profits tax. I

really do not think anyone would grudge it if they happened to get a remission in respect of the Indian super-tax.

"Be that as it may, I submit that in any case it is not a sound argument. You impose an excess profits tax and there is no doubt that a certain number of people will be hard hit, but the fact that a certain number of people will be hard hit is not accepted as a valid reason for not imposing it. Similarly, I submit that the fact that a certain number of people would benefit is not a valid reason for refusing to remit a tax, when its remission is sound and just. I hope, my Lord, that the Hon'ble the Finance Member will at least be able to give us an assurance that the whole question of income-tax and super-tax in this country will be taken into consideration next year, and that it will be put on a sounder and more satisfactory basis.

I do not think I need say much on the provisions which relate to the accounting period and the standard period, for the Hon'ble the Financial Member has explained them very clearly. But I should like to make a few observations on the changes made in respect of standard profits. The object of these changes was to reduce the number of hard cases, the number of cases that will require individual adjudication. It has got to be remembered that the machinery for dealing with such cases is inadequate. It will be difficult to get the non-officials required for Boards of Referees, for you have not got the large supply of expert accountants, etc., that you have in England. Also your official income-tax machinery is already sufficiently burdened with income-tax collections and you do not want to add to their work unnecessarily. We therefore thought in the Select Committee that it was desirable to make the provisions of the Bill as elastic as possible in order to reduce the number of hard cases. We recognise however that it is not possible to remove them altogether, and that there must be a good many. In order to cover them we have made clause 7 fairly wide. There again it was felt that if we started to try and legislate for all possible hard cases—I may say that I have rather a substantial file of correspondence dealing with various cases that may arise—if we attempted to put all these into the Bill we should have been sitting in

Select Committee till next X'mas and would have produced a Bill as lengthy and complicated as the English Act. That of course was not desirable especially as it was only intended that the Bill should be in force for one year. We accordingly made the provisions as wide as possible, under which hard cases can come up. In this connection I understand that the Hon'ble the Finance Member will be able to assure us that in dealing with hard cases Boards of Referees and executive officers will be instructed to observe the provisions of the English Act as far as they are applicable to the circumstances in this country. That assurance will be very much valued because, naturally, anybody who considers that he has a grievance under this Act will wish to know more or less on what lines his particular case will be dealt with. Another point that seems to have given rise to misapprehension is the provision for the ascertainment of capital under Schedule II. Well, I admit that this definition is rather formidable and not easy to understand at first reading. There seems to be an idea that Schedule II is limited to block capital. As I understand it this is not so. The Schedule is copied almost verbatim from the English Act, and includes any capital that is included in the United Kingdom.

I think before I sit down I should like to say a word about the case of those companies which close their accounts on the 30th of June. Undoubtedly even under the standard period as we have amended it they have some grievance. As has been pointed out by the Hon'ble the Finance Member when you talk in this Bill of the year 1915, for the 30th June companies that means 1st July 1913 to 30th June 1914. That is to say in giving the 30th June companies the option of taking 4 years out of the 5 years 1913-14-15-16-17, you are not offering them the same option as you offer to those that close on the 31st December. Those that close on the 31st December have the option of taking two specified pre-war years and two out of three war years. In the case of the 30th June companies the operation of this option is different; they can take, firstly 1913 and 1914, that is two pre-war years and secondly, they can combine with that any two of the three years 1915, 1916 and 1917. For the reason previously explained this means to them that they can take three pre-war years and one war year, or two pre-war years and one war year, and the year in which

the war broke out, they do not get exactly the same choice of including two full war years as the 31st December companies get. Personally I should have liked to have given the 30th June companies the option of the further year 1918 (in the sense defined in the Bill), but the Hon'ble the Finance Member was not in a position to accept that. The only remaining remedy was that if the facts justify it any 30th June company can come up as a hard case. It was for that reason that the amendment to which the Hon'ble the Finance Member has already referred, the addition to clause 7 (*g*) was made. Another point which has given rise to a good deal of criticism is the rate of percentage of 50 per cent., but as that will be dealt with by several amendments, I will say nothing at present about it."

The Hon'ble Mr. Malcolm Hogg :—"My Lord, I beg to move that after the proviso to clause 4 the following further proviso be inserted :—

'Provided further that if the total amount of duty charged, levied and paid under the provisions of this Act exceeds the sum of eleven crores of rupees, there shall be refunded to each person who paid excess profits duty a sum which shall bear as nearly as may be the same proportion to the excess over eleven crores as the duty paid by the said person bears to the total amount of duty paid under the provisions of this Act.'

"The purpose of this amendment, my Lord, is, I think, perfectly plain and requires very little explanation. Undoubtedly, the provision which I suggest is an unusual one; but so is the tax. The tax is an unusual one levied under special circumstances, levied to meet certain special war expenditure and for that purpose only. Therefore I do not think that the fact that the proposal for refund is unusual is necessarily an argument which need rule that proposal out. The reply which the Hon'ble the Finance Member gave to the amendment moved just now by my

friend the Hon'ble Rai Sita Nath Ray Bahadur has given me great hopes that he intends to accept my amendment, because my amendment is designed to meet the very difficulty which prevented the Hon'ble the Finance Member from accepting my Hon'ble friend's amendment. In fact, My Lord, I go further and I claim that the Hon'ble the Finance Member is really the father of my amendment far more than I am myself. I would refer to his speech on the introduction of this Bill. He said 'Another, and really the only other, suggestion of any value was that while standing by our proposals, we should be content with a smaller share of the current year's profits, say one-third instead of one-half. I can assure the Council that this proposal was very carefully examined, and that at one time we had hopes of being able to accept it, but since that time there has come upon us a large additional liability for the maintenance of our Army, which will add over £2 millions, probably £2½ millions, to next year's expenditure. A third of the assessable profits, if Hon'ble Members followed the brief calculation I tried to place before them a few minutes ago, would have given us £4 millions and that would not have been enough with a gap of very nearly £6 millions to fill; and I am afraid we have been driven by force of circumstances to fall back upon the full 50 per cent.' Well, my Lord, that amounts to this, that the Hon'ble the Finance Member would have been very glad to have reduced the percentage from 50 per cent. if his estimates had enabled him to do so. And it, therefore, comes to a question of whether those estimates are correct or not. It is very generally thought, as far as I can ascertain, in commercial circles that the estimates are very much on the conservative side. I have received estimates from gentlemen of considerable position and commercial experience in Bombay giving estimates which are practically double those of the Finance Member. But the difficulty about the matter, my Lord, is that it is just as difficult for non-officials to prove the accuracy of their estimates as it is

for the Hon'ble the Finance Member to prove the accuracy of his, and it is obvious that in a matter of this sort, a new tax with no experience to go upon, the estimates must be very largely a matter of guess work and may possibly be very considerably out. I, therefore, propose, in order to get over the difficulty which is felt by the Hon'ble the Finance Member namely, that the estimates do not justify any reduction in the percentage, that if his estimates prove to be wrong, and if the yield of the tax is in excess of the amount which he desires to get, there should then be a proportionate refund to those people who have paid the tax. It seems to me a perfectly logical and simple way out of the difficulty.

"There is just one other point which requires explanation, and that is, why I have taken the figure of 11 crores. In the calculation which the Hon'ble the Finance Member gave us when introducing the Excess Profits Bill, he calculated that the profits assessable would be 22½ crores out of which Government would get 50 per cent., *i. e.*, 11¼ crores; he then proceeded to show that in order to get 6 millions (taking the exchange at 1*s.* 4*d.*) according to his calculation he required 7½ million gross yield to get 6 millions net. My Lord, I think that the Hon'ble the Finance Member's calculations are open to a little criticism. For instance, the Hon'ble Member reckons that he will lose about a million by super-tax. I do not know exactly how that is worked out; but it appears to me to be worked out on the assumption that practically the whole yield of the excess profits duty would have to pay super-tax, most of it at the maximum rate of 3 annas, if it was not paid in excess profits duty. That assumption I believe to be a fallacy. I believe a great proportion of this excess profits duty will come from public companies. We know that in one of the largest industries in the country, most of the companies in the recent times of prosperity have already put

very large amounts to their various reserve and depreciation funds, and that if they did not have to pay excess profits duty this year, they would probably not put any substantial portion of that money to reserve, but would distribute the greater part of it in dividends. Naturally, therefore, a great deal of the money which will be paid in excess profits duty would, if it were not so paid, be distributed and therefore not liable to super-tax. I think therefore that the Hon'ble the Finance Member is taking rather a high figure in estimating one million. So that I think I may reasonably knock off that extra ¼ crore which he says he requires.

"There is just one other point, and it is about the exchange which is taken at 1*s.* 4*d.* If any part of the expenditure to be met out of this excess profits is in sterling payments, there is a considerable gain up the sleeve, the capacious sleeve, of the Hon'ble the Finance Member. It is impossible for me to say how much of that expenditure is in sterling and how much of it in rupees. Therefore, I leave to the Finance Member the 1*s.* 4*d.* exchange; it merely strengthens my case that 11 crores is sufficient."

The Hon'ble Mr. Malcolm Hogg :—"My Lord, in view of the assurance given by the Hon'ble the Finance Member that though he cannot accept my motion he will attempt to apply the spirit of it, if necessary, later in the year, I beg leave to withdraw my motion."

The motion was by leave withdrawn.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, I beg to move that in clause 18 (*2*) (*c*), after the word 'ownership' the words

'during any period which can be selected for the purpose of ascertaining standard profits, or during any subsequent period prior to the commencement of this Act' be inserted.

This amendment is merely intended, my Lord, to make the intention clearer. Clause 18 is a rule-making power and rules will be required to govern not only cases where there has been a change of ownership during the accounting period, but also cases where there has been a change of ownership during any period subsequent to the earliest date which can be taken for the standard period. As the clause stands at present, I think it might be limited by inference by clause 14, because clause 14 is the only other place in the Bill where a change of ownership is mentioned; and that clause, dealing only with the person liable to be assessed refers to change of ownership only during the accounting period. I think, therefore, to make the intention of clause 18 quite plain, these words should be added so that there will be no danger of misunderstanding."

The Hon'ble Sir James Meston:—"My Lord, there is no objection on the part of Government to accepting this amendment."

The motion was put and agreed to.

The Hon'ble Mr. Malcolm Hogg:—"My Lord, before this Bill is finally passed, I should like to take this opportunity of associating myself with what was said by the Hon'ble Mr. Ironside about the patience which the Hon'ble Member for Finance and the Hon'ble the Law Member have displayed in dealing with our various contentions and amendments in the proceedings of the Select Committee, and the very fair and reasonable spirit in which they met us."

REMOVAL OF THE RESTRICTIONS ON THE EXPORT OF PEARLS FROM BRITISH INDIA.

Extract from the Proceedings of a meeting of the Indian Legislative Council held at Delhi, on Friday, the 21st March 1919.

The Hon'ble Mr. Malcolm Hogg asked:—

"Will Government say when they expect to be able to remove the restrictions on the export of pearls from India?"

The Hon'ble Sir James Meston replied:—

"These restrictions are now being removed."

RENT BILL NO. 11.

Extract from the Proceedings of a meeting of the Legislative Council of the Governor of Bombay held at Poona, on Tuesday, the 30th July 1919.

The Hon'ble Mr. S. J. Gillum:—Your Excellency,—I am surprised that there should have been any opposition in this Council to a bill of this kind which is only intended to protect the poorer classes who are unable to look after themselves. The justification for the penal clause is that the law as it stands has been shown to be no deterrent to landlords bent on extortion. The Hon'ble Mr. Desai mentioned as one of the objections the difficulty of the Hindu joint family system, but surely that is a difficulty that occurs in all sorts of directions and has to be got over. A simple case is that of the man who holds a share in a public company:

he dies and the share is claimed by the joint family which the company cannot recognise. It is difficult for the company to know who is entitled to the share, and it may be difficult in some instances to decide who is the right man to prosecute under the penal provisions of this bill, but I see no reason why the bill should be wrecked on this point. With these words, I support the first reading of this bill.

COTTON BILL.

Extract from the Proceedings of a meeting of the Legislative Council of the Governor of Bombay held at Bombay, on Wednesday, the 6th November 1919.

The Hon'ble Mr. S. J. Gillum :—I beg to support the first reading of this bill. It is only a temporary measure and I think a great deal of powder and shot has been expended which might have been saved over this question of nomination as against election. I heartily support what has fallen from the Honourable Member in charge of the bill and the Honourable Mr. Cadell.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.	RESERVE.	Rs.
Total Amount of Notes in circulation on the 31st December 1918	1,48,00,20,294	Gold Coin and Bullion in India	19,68,00,139
		" " " " England	12,35,865
		Silver Coin in India	10,56,28,434
		" Bullion under Coinage in India ...	12,83,40,330
		" Bullion held in the United States of America and in transit therefrom ...	8,73,68,185
		Securities held in India (Purchase Price) ...	(a) 12,65,99,946
		" " " England (Purchase Price)...	(b & c) 82,49,17,440
			1,47,08,90,389
Deduct withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue	91,29,955	*Deduct*—Amount due on T. Ts. drawn by one Circle on another	.....
Total Rs. ...	1,47,08,90,339	Total Rs. ...	1,47,08,90,339

(a) Nominal Value Rs. 10,20,81,500 of rupee paper and Rs. 2,80,00,000 Indian Treasury Bills.
(b) Nominal Value Rs. 84,12,00,001. (c) Includes Treasury Bills.

BALANCE OF THE GOLD STANDARD RESERVE	£		£
on the 31st December 1918 in England amounted to	35,595,195	Cash placed by the Secretary of State for India in Council at short notice	6,000,637
		British and Colonial Government Securities (value as on 30th September 1918)	20,851,151
		British Government Securities since purchased	8,743,407
Total £ ...	35,595,195	Total £ ...	35,595,195

COUNCIL BILLS.	£		£
Amount Estimated in the Financial Statement to be remitted to the Secretary of State during 1918-19	*Nil.*	Remitted from 1st April 1918 to 9th November 1918—By Council Bills	* 20,946,313
Total £ ...	.....	Total £ ...	20,946,313

* Of this sum £ 14,341,486 has been taken to the account of the Currency Reserve.

BALANCE IN THE RESERVE TREASURIES of the Government of India on the 31st December 1918	Rs. 77,60,428
BALANCE HELD IN CASH IN THE CIVIL TREASURIES of the Government of India and at the credit of Government in the Presidency Banks and their Branches on the 31st December 1914 ...	Rs. 14,50,50,000
" " " " " " 1915 ...	" 13,02,05,000
" " " " " " 1916 ...	" 14,59,72,000
" " " " " " 1917 ...	" 16,79,48,000
" " " " " " 1918 ...	" 14,67,65,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year, 1915-16.	Official year, 1916-17.	Official year, 1917-18
Whole Rupees and Small Coins	Rs. 1,62,02,199	Rs. 30,77,07,326	Rs. 23,87,07,287

NET PROFIT ON COINAGE for the year ending 31st December 1917 *	Rs. .....
" " " " 1918*	" .....

	Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1914...	10,06,83,933
" " " " " " " " 1915...	9,73,69,850
" " " " " " " " 1916...	8,82,51,650
" " " " " " " " 1917	8,30,41,600
" " " " " " " " 1918...	7,47,56,300
" " " " " " " " 1919...	8,17,20,775

* Figures not yet available.

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Years ending 30th June.*

Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American & '64 Bombay imported cotton	War, In '63 & '64 Bombay imported cotton from China.	1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
							1890 ...	2,285	1,488	71	1,559	636	2,195
1866 ...	...	1,187	14	1,201	42	1,243	1891 ...	2,020	1,070	107	1,177	762	1,939
1867 ...	...	1,277	5	1,282	46	1,328	1892 ...	1,770	905	202	1,107	728	1,835
1868 ...	...	1,030	48	1,078	47	1,125	1893 ..	1,788	816	169	985	724	1,709
1869 ...	...	1,225	56	1,281	48	1,329	1894 ...	1,769	908	159	1,067	731	1,798
1870 ...	...	1,115	50	1,165	49	1,214	1895 ...	1,540	525	143	668	815	1,483
1871 ...	...	967	39	1,006	50	1,056	1896 ...	2,151	800	346	1,146	849	1,995
1872 ...	1,085	1,002	48	1,050	52	1,102	1897 ..	1,612	603	405	1,008	703	1,711
1873 ...	1,151	1,079	34	1,113	53	1,166	1898 ...	1,730	424	409	833	817	1,650
1874 ...	978	917	34	951	67	1,018	1899 ...	2,033	578	520	1,098	951	2,049
1875 ...	1,311	1,192	25	1,217	83	1,300	1900 ...	988	117	444	561	745	1,306
1876 ...	1,345	1,285	20	1,305	135	1,440	1901 ...	1,896	620	340	960	696	1,656
1877 ...	1,073	980	35	1,015	147	1,162	1902 ...	2,142	525	732	1,257	987	2,244
1878 ..	1,141	920	38	958	161	1,119	1903 ...	2,454	921	349	1,270	986	2,256
1879 ...	961	800	46	846	204	1,050	1904 ...	2,151	1,036	423	1,459	973	2,432
1880 ...	832	652	64	716	181	897	1905 ...	2,609	384	664	1,048	1,072	2,120
1881 ...	1,171	874	34	908	220	1,128	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1882 ...	1,832	1,521	87	1,608	277	1,885	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1883 ...	1,770	1,335	95	1,430	313	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1884 ..	1,759	1,295	100	1,395	348	1,743	1909 ...	2,166	643	723	1,366	1,099	2,465
1885 ...	1,139	791	70	861	392	1,253	1910 ...	3,152	1,054	968	2,022	984	3,006
1886 ...	1,480	1,009	61	1,070	391	1,461	1911 ...	2,467	1,014	668	1,682	953	2,635
1887 ...	1,703	1,147	40	1,187	454	1,641	1912 ...	2,540	838	923	1,306	1,078	2,384

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Years ending 31st August.*

Years ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,315	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case.

*Year ending 30th June.

STATEMENT showing the Annual Value of the Import Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.
1870 ...	4771	1869-70 ...	32,92,75,200	13,95,48,072	46,88,23,272
1871 ...	5074	1870-71 ...	33,41,39,060	5,44,48,231	38,85,87,291
1872 ...	5369	1871-72 ...	31,08,37,470	11,57,38,129	42,65,75,599
1873 ...	5697	1872-73 ...	31,26,05,610	4,55,65,850	35,81,71,460
1874 ...	6226	1873-74 ...	32,59,58,730	5,79,25,336	38,38,84,066
1875 ...	6543	1874-75 ...	36,22,21,130	8,14,10,466	44,36,31,596
1876 ...	6862	1875-76 ...	38,88,73,403	5,30,07,224	44,18,80,627
1877 ...	7322	1876-77 ...	37,44,06,308	11,43,61,197	48,87,67,505
1878 ...	8223	1877-78 ...	41,46,41,851	17,35,54,596	58,81,96,447
1879 ...	8498	1878-79 ...	37,80,09,835	7,05,67,486	44,85,77,321
1880 ...	9166	1879-80 ...	41,17,25,671	11,65,48,948	52,82,74,619
1881 ...	9894	1880-81 ...	53,08,68,074	8,99,72,139	62,08,40,213
1882 ...	10153	1881-82 ...	49,11,28,724	11,32,27,804	60,43,56,528
1883 ...	10462	1882-83 ...	52,09,86,720	13,45,33,642	65,55,20,362
1884 ...	11635	1883-84 ...	55,29,89,907	12,87,79,633	68,17,69,540
1885 ...	12287	1884-85 ...	55,70,16,804	13,88,81,918	69,58,98,722
1886 ...	12896	1885-86 ...	55,65,19,552	15,46,70,808	71,11,90,360
1887 ...	14109	1886-87 ...	61,81,19,608	11,04,83,224	72,86,02,832
1888 ...	14582	1887-88 ...	65,00,45,881	13,81,25,456	78,81,71,337
1889 ...	15893	1888-89 ...	69,43,77,531	13,84,49,249	83,28,26,780
1890 ...	16407	1889-90 ...	69,19,93,762	17,45,45,037	86,65,38,799
1891 ...	17314	1890-91 ...	71,97,57,754	21,93,44,876	93,91,02,630
1892 ...	17894	1891-92 ...	69,42,75,659	14,72,26,621	84,15,02,280
1893 ...	18510	1892-93 ...	66,27,86,222	17,00,98,101	83,28,84,323
1894 ...	18906	1893-94 ...	77,02,60,944	18,46,12,564	95,48,73,508
1895 ...	19555	1894-95 ..	73,51,65,042	9,58,12,084	83,09,77,126
1896 ...	20262	1895-96 ...	72,93,61,344	13,36,79,854	86,30,41,198
1897 ...	21123	1896-97 ...	76,21,58,352	13,08,45,635	89,30,03,987
1898 ...	22048	1897-98 ...	73,63,43,159	20,53,06,170	94,16,49,329
1899 ...	23528	1898-99 ...	72,11,07,161	17,89,56,127	90,00,63,288
1900 ...	24760	1899-1900...	75,30,44,785	20,97,36,851	96,27,81,636
1901 ...	25373	1900-1901...	80,89,40,873	24,57,61,818	1,05,47,02,691
1902 ...	25931	1901-1902...	88,74,24,199	20,87,13,352	1,09,61,37,551
1903 ...	26956	1902-1903...	85,86,60,829	25,31,83,178	1,11,18,44,007
1904 ...	27565	1903-1904...	92,59,22,723	38,52,61,072	1,31,11,83,795
1905 ...	28295	1904-1905...	1,04,41,27,454	39,50,81,750	1,43,92,09,204
1906 ...	29097	1905-1906..	1,12,07,09,822	31,65,14,438	1,43,72,24,260
1907 ...	30010	1906-1907..	1,17,24,15,294	44,57,98,114	1,61,82,13,408
1908 ...	30576	1907-1908...	1,36,53,80,464	42,28,44,977	1,78,82,25,441
1909 ..	31490	1908-1909...	1,28,77,81,788	22,74,41,677	1,51,52,23,465
1910 ...	32099	1909-1910.	1,22,64,97,224	37,52,34,734	1,60,17,31,958
1911 ...	32839	1910-1911..	1,33,70,57,458	39,77,35,730	1,73,47,93,188
1912 ...	33484	1911-1912..	1,44,05,54,383	53,47,08,480	1,97,52,62,863
1913 ...	34656	1912-1913..	1,66,62,96,807	61,83,17,536	2,28,46,14,343
*1913-14.	34656	1913-1914..	1,91,30,79,586	43,43,96,503	2,34,74,76,089
*1914-15.	35285	1914-1915..	1,44,93,07,207	21,80,83,236	1,66,73,90,443
*1915-16.	35883	1915-1916..	1,38,16,93,032	11,94,62,390	1,50,11,55,422
*1916-17.	36286	1916-1917..	1,60,24,89,599	37,71,08,121	1,97,95,97,720
*1917-18.	36333	1917-1918..	1,64,35,48,949	† ...	.....

* Official year ending 31st March.

† Figures not available.

STATEMENT showing the Annual Value of the Export Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.
1870 ...	4771	1869-70 ...	52,47,13,756	1,04,23,528	53,51,37,284
1871 ...	5074	1870-71 ...	55,33,18,252	2,22,07,646	57,55,25,898
1872 ...	5369	1871-72 ...	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1872-73 ...	55,23,62,953	1,29,80,790	56,53,43,743
1874 ...	6226	1873-74 ...	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6543	1874-75 ...	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6862	1875-76 ...	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7322	1876-77 ...	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8223	1877-78 ...	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8498	1878-79 ...	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9166	1879-80 ...	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9894	1880-81 ...	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10153	1881-82 ...	81,96,64,102	1,09,97,468	83,06,61,570
1883 ...	10462	1882-83 ...	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11635	1883-84 ...	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12287	1884-85 ...	83,17,01,507	1,96,89,796	85,13,91,303
1886 ...	12896	1885-86 ...	83,86,11,693	1,10,82,310	84,96,94,003
1887 ...	14109	1886-87 ...	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14582	1887-88 ...	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15893	1888-89 ...	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16407	1889-90 ...	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17314	1890-91 ...	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17894	1891-92 ...	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18510	1892-93 ...	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18906	1893-94 ...	1,06 51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19555	1894-95 ...	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20262	1895-96 ...	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21123	1896-97 ...	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22048	1897-98 ...	97,63,51,862	7,14,86,470	1,04,78,38,372
1899 ...	23528	1898-99 ...	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24760	1899-1900...	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25373	1900-1901...	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1901-1902...	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1902-1903...	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1903-1904...	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1904-1905..	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1905-1906..	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1906-1907..	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1907-1908..	1,77,37,29 392	5,44,85,001	1,82,82,14,393
1909 ...	31490	1908-1909..	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1909-1910..	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1910-1911.	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1911-1912..	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1912-1913..	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1913-1914..	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1914-1915..	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1915-1916.	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1916-1917..	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1917-1918..	2,44,89,47,835	†.....	.. ...

* Official year ending 31st March.
† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1912-1913 *to* 1917-1918.

—	1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.	1917-1918.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	62,19,65,181	72,08,09,323	57,16,38,550	52,92,93,142	56,54,00,521	58,39,22,492
Bombay	56,77,81,049	62,53,38,780	46,10,18,379	44,24,21,927	55,36,27,249	56,84,34,102
Sind	15,11,43,703	16,27,71,741	11,59,30,514	12,51,67,050	13,02,01,560	13,13,82,135
Madras	13,03,86,786	16,35,46,288	12,52,30,108	11,53,20,382	12,85,58,836	12,20,10,804
Burmah	13,87,10,322	16,00,13,192	10,54,72,110	10,76,60,942	11,85,64,491	9,85,01,572
Total ...	1,60,99,87,041	1,83,24,79,324	1,37,92,89,661	1,31,98,62,443	1,49,63,52,647	1,50,42,51,105
Ditto Government Stores	5,63,09,766	8,06,00,262	7,00,17,546	6,18,30,589	10,61,36,952	13,92,97,844
Total Merchandise ...	1,66,62,96,807	1,91,30,79,586	1,44,93,07,207	1,38,16,93,032	1,60,24,89,599	1,64,35,48,949
Treasure, Private.						
Bengal	3,67,43,127	3,82,63,578	2,82,16,387	3,00,45,727	1,68,39,426	Figures not available.
Bombay	46,38,26,481	31,67,05,077	18,35,31,137	8,67,21,049	12,42,07,953	
Sind	26,58,941	16,10,641	25,56,338	12,84,580	2,12,837	
Madras	21,53,131	18,21,956	18,87,933	2,87,236	1,99,588	
Burmah	65,98,362	78,03,204	15,11,972	2,13,481	80,222	
Total ...	51,19,80,042	36,62,04,456	21,77,03,767	11,85,52,073	14,15,40,021	.....
Ditto Government	10,63,37,494	6,81,92,047	3,79,469	9,10,317	23,55,68,100	.....
Total Treasure ...	61,83,17,536	43,43,96,503	21,80,83,236	11,94,62,390	37,71,08,121	.....
Grand Total of Imports ...	2,28,46,14,343	2,34,74,76,089	1,66,73,90,443	1,50,11,55,422	1,97,95,97,720	.....

EXPORTS—							
Merchandise, Private.							
(Foreign Goods)							
Bengal, Bihar and Orissa	32,23,108	33,40,626	53,94,463	21,72,629	46,28,895	31,89,981	
Bombay	3,33,95,691	3,38,24,578	2,28,75,944	3,05,89,609	5,86,00,965	6,58,75,719	
Sind	80,17,720	65,68,766	1,07,36,829	1,30,61,180	1,47,55,279	1,90,51,281	
Madras	19,37,275	20,61,455	15,14,466	21,58,526	21,68,676	25,13,452	
British Burmah	8,26,875	9,77,881	5,45,222	4,77,392	6,16,662	5,88,229	
Total ...	4,74,00,669	4,67,73,306	4,10,66,924	4,84,59,336	8,07,70,477	9,12,09,662	
Indian Produce and Manufactures.							
Bengal, Bihar and Orissa	1,00,14,87,214	1,02,71,58,286	73,98,21,457	91,40,72,529	96,05,69,664	86,68,55,988	
Bombay	55,78,33,811	66,09,31,215	46,82,69,460	44,33,76,022	71,48,73,495	76,15,07,309	
Sind	32,01,93,200	25,87,94,082	19,00,67,726	17,51,52,630	22,57,14,071	28,95,73,530	
Madras	24,74,94,299	25,70,31,313	21,46,04,567	24,36,68,590	27,48,21,397	20,97,94,646	
British Burmah	28,64,80,829	23,81,00,071	16,20,86,539	14,90,73,088	19,47,57,168	20,66,13,066	
Total ...	2,41,34,89,353	2,44,20,14,967	1,77,48,49,749	1,92,53,42,859	2,37,07,35,795	2,33,43,44,539	

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1912-13 *to* 1917-18—(continued.)

—	1912-1913.	1913-1914.	1914-1915.	1915-1916.	1916-1917.	1917-1918.
Total Fgn. and Indian Merchandise exported.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal, Bihar and Orissa	1,00,47,10,322	1,03,04,98,912	74,52,15,920	91,62,45,158	96,51,98,559	87,00,36,969
Bombay	59,12,29,502	69,47,55,793	49,11,45,404	47,39,65,631	77,34,74,460	82,73,83,028
Sind	32,82,10,920	26,53,62,848	20,08,04,555	18,82,13,810	24,04,69,850	30,86,24,811
Madras	24,94,31,574	25,90,92,768	21,61,19,033	24,58,27,116	27,69,90,073	21,23,08,098
Burmah	28,73,07,704	23,90,77,952	16,26,31,761	14,95,50,480	19,53,73,330	20,72,01,295
Total ...	2,46,08,90,022	2,48,87,88,273	1,81,59,16,673	1,97,38,02,195	2,45,15,06,272	2,42,55,54,201
Ditto Government Stores	12,93,320	12,86,623	58,43,583	2,10,01,780	2,16,04,071	2,33,93,634
Total Merchandise ...	2,46,21,83,342	2,49,00,74,896	1,82,17,60,256	1,99,48,03,975	2,47,31,10,343	2,44,89,47,835
Treasure, Private.						
Bengal	14,38,853	60,04,872	43,93,370	24,71,861	3,93,818	Figures not available.
Bombay	6,48,50,536	4,99,05,958	2,05,19,172	6,66,31,461	3,45,56,280	
Sind	4,92,473	11,50,515	3,82,836	16,17,052	42,01,072	
Madras	36,42,560	97,44,724	67,56,757	34,56,152	89,98,165	
Burmah	33,475	37,14,785	9,81,110	81,793	67,243	
Total ...	7,04,57,897	7,05,20,854	3,30,33,245	7,42,58,319	4,82,16,578	.....
Ditto Government	3,58,59,759	3,07,996	1,98,61,125	79,99,500	1,47,55,479	.. ...
Total Treasure ...	10,63,17,656	7,08,28,850	5,28,94,370	8,22,57,819	6,29,72,057	.....
Grand Total of Exports ...	2,56,85,00,998	2,56,09,03,746	1,87,46,54,626	2,07,70,61,794	2,53,60,82,400	.....

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1892.

Years ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1892.....	67,305	99,754,263	23,083,693	3,210	6,837,067	70,515	106,591,330	24,616,935	487,773	190,705,398
1893.....	66,389	97,366,292	23,169,762	3,661	6,561,214	70,050	103,927,506	24,001,783	412,584	159,960,286
1894.....	82,151	118,960,211	29,105,588	4,057	6,360,875	86,208	125,321,086	29,696,940	468,995	182,123,551
1895.....	92,353	128,463,825	31,723,691	5,726	8,809,449	98,079	137,273,074	32,529,164	496,421	192,602,163
1896.....	87,364	122,974,132	31,520,976	6,411	9,854,183	93,775	132,828,315	33,207,079	584,599	229,346,959
1897.....	69,718	101,126,083	25,162,666	5,619	8,422,451	75,337	109,548,534	27,387,133	461,260	181,184,351
1898.....	69,026	99,268,706	24,763,678	6,177	9,072,326	75,203	108,341,032	27,085,258	553,681	218,724,607
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	846,503	136,571,588
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,933	642,032	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	603,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	223,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,230	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,300
1917.....	111,845	176,934,869	46,119,953	86,909	143,290,803	198,754	325,225,672	81,306,418	373,187	147,167,260
1918.....	94,071	153,463,774	40,025,958	71,424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059

* The *weights* have been arrived at by dividing the length in yards, by 4·33, the average weight of the Grey and Bleached Cloths exported up to 1893, in 1894 and 1895 by 4·22 and in 1896 to 1918 by 4·00 lbs.

FOREIGN TRADE OF BRITISH INDIA.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st December 1916, 1917 and 1918.

Articles.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	16,364	11,358	12,471	71,01,750	51,32,970	61,50,165
Apparel, including Lamettas ... ... value.	.....	.....	.....	1,51,63,920	1,41,64,380	1,42,77,885
Haberdashery and Millinery ... ... „	.....	.....	.....	1,36,47,210	96,20,865	90,76,950
Arms, Ammunition and Military Stores... „	.....	.....	.....	35,50,305	31,56,870	29,76,915
Articles imported by Post... ... ... „	.....	.....	.....	1,68,20,295	3,31,02,345	4,36,82,685
Brushes and Brooms ... ... doz.	269,490	320,043	258,923	6,59,625	8,46,645	6,67,290
Books and Printed Matters ... ... cwts.	27,911	28,266	25,866	45,53,670	44,82,195	46,18,860
Buttons of all sorts ... ... value.	.....	.....	.....	33,60,690	19,77,675	16,05,300
Building and Engineering Materials :—						
Cement ... ... cwts.	1,699,185	1,945,994	630,965	57,06,900	84,01,275	41,59,455
Asphalt ... ... „	120,769	70,146	33,317	4,67,340	3,61,980	2,57,115
Tiles, Bricks and other Materials ... value.	.....	.....	.....	28,67,820	30,45,930	38,66,295

Cabinetware and Furniture ...	... value.	.....	.....	.....	13,59,385	13,26,720	13,10,535
Coffee	... cwts.	5,051	13,763	11,825	2,41,125	5,68,995	4,97,940
Coal, Coke and Patent Fuel ...	... tons.	34,033	44,818	54,346	11,81,145	13,18,155	20,20,830
Cotton—Raw	... cwts.	33,998	36,218	101,254	20,71,290	28,14,225	1,24,43,325
,, Waste	... ,,	2,740	624	709	53,520	18,615	25,530
,, Twist and Yarn	... lbs.	31,859,238	18,890,768	37,219,611	3,96,27,495	3,66,55,080	8,65,76,595
,, Piece-Goods	...yards..	1,994,680,202	1,646,420,950	1,168,479,721	43,74,68,055	48,76,21,650	49,34,58,390
,, Fents of all descriptions	... ,,	43,894,073	32,042,784	29,727,761	80,76,510	89,22,390	1,03,19,700
,, Handkerchiefs and Shawls	... No.	10,386,769	6,658,923	5,071,442	19,14,495	16,18,890	21,26,265
,, Hosiery	... value.	.....	.....	.....	1,20,39,585	1,24,37,475	78,60,225
,, Thread	... lbs.	2,490,088	1,730,841	1,661,596	56,02,125	55,73,835	65,06,955
,, Manufactures, other sorts	... value.	.....	.....	.....	81,25,905	72,08,670	56,55,585
Artificial Silk—							
Artificial Silk Yarn	... lbs.	.....	.....	*46,570	.....	.....	*3,52,530
Piece-Goods of Cotton and Artificial Silk	yds.	2,910,199	2,216,336	473,987	29,29,695	26,78,830	6,54,345
Corals...	... lbs.	38,658	35,935	9,929	4,890	47,115	18,030
Chemicals and Chemical preparations	... value.	.....	.....	.....	1,83,56,085	2,47,24,905	2,51,31,750
Clocks and Watches and parts thereof	... ,,	.....	.....	.....	19,06,020	14,08,770	21,03,300
Candles	... lbs.	1,086,016	294,954	295,342	5,42,700	1,65,750	1,53,165
Cycles (other than Motor Cycles) and parts thereof and Accessories...	... value.	.....	.....	.....	20,94,615	20,41,545	19,28,640
Canes and Rattons	... cwts.	44,180	53,540	38,957	4,14,945	5,12,490	4,34,850
Carriages and Carts and parts thereof	... value.	.....	.....	.....	10,18,485	6,91,390	8,74,425
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ...	... cwts.	29,374	22,022	22,758	15,37,485	15,22,335	19,40,130
Cutlery	... value.	.....	.....	.....	12,77,955	16,49,085	18,02,430
Carried over ...		.....	.....	.....	62,22,73,335	68,58,13,935	75,55,34,385

* Figures prior to 1st April 1918 are grouped under Silk Yarn, Noils and Warps.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs	Rs.
Brought forward ...	.....	.....	.....	62,22,73,335	68,58,13,935	75,55,34,385
Drugs and Medicines (excluding Chemicals and Narcotics) ... ... value.	.....	.....	.....	1,46,55,240	1,25,17,950	1,32,72,585
Dyeing and Tanning Substances:—						
Alizarine and Aniline dyes ... ... lbs.	7,8,289	1,613,196	3,492,953	38,48,925	89,59,605	1,23,85,080
Cutch and Gambier ... ... cwts.	32,986	28,904	23,955	9,49,500	11,56,200	13,94,730
Saffron ... ... lbs.	75,746	59,442	25,553	12,01,410	12,35,875	9,17,190
Cochineal ... ... cwts.	961	1,543	1,841	2,16,705	3,83,520	4,10,085	
Other Sorts ... ... „	86,983	134,096	42,230	17,09,655	25,28,445	6,74,885
Earthenware and Porcelain ... .. value.	.....	.....	.....	50,70,780	37,81,040	48,05,625
China Clay ... ... cwts.	*423,173	414,902	441,005	* 20,81,325	19,63,515	29,72,970
Fireworks ... ... value.	.....	... ..	... ..	7,80,615	7,57,095	5,37,090
Fish (excluding Canned Fish) ... ... cwts.	136,150	97,635	81,686	18,95,670	14,57,940	14,57,535
Fruits and Vegetables (Fresh) ... ... value.	.....	.....	.....	8,83,680	6,22,449	4,73,085
„ „ „ (Dry). ... ... cwts.	1,085,675	1,277,862	783,580	1,05,52,890	1,12,08,345	80,53,035
Fodder, Bran and Pollards ... ... „	89,627	91,503	149,484	2,56,140	2,41,515	3,57,330
Flax, manufactures ... ... value.	.....	.....	.....	62,17,455	49,26,285	25,81,860
Gums and Resins ... ... cwts.	87,350	96,546	85,644	16,93,605	23,43,255	26,18,235
Glass and Glassware ... ... value.	.....	.....	.....	1,42,70,775	1,57,31,280	1,33,63,080

Grain, Pulse and Flour—						
Rice not in the husk	cwts.	246,839	91,340	8,600	17,72,685	6,77,415	73,905
Pulse	,,	90,705	11,419	6,458	6,20,580	77,100	56,370
Other sorts	,,	18,417	2,585	46,466	86,115	26,145	5,73,930
Hides and Skins—							
Hides	,,	13,415	12,283	6,496	10,55,055	9,22,665	4,42,890
Skins	,,	30,693	24,465	21,045	26,12,370	26,99,805	28,85,010
Hemp—Raw	,,	40,148	53,577	45,888	13,07,740	19,78,110	24,67,020
,, —Manufactures (excldg. Cordage).	value.	.....	.....	.....	2,11,275	54,480	3,29,880
Hops	cwts.	2,459	2,998	4,752	2,50,815	3,35,385	5,93,850
Hardware, excluding Cutlery	value.	.....	.....	.....	2,98,39,425	2,75,01,255	2,85,77,260
Electroplatedware	,,	.....	.....	.....	4,96,395	3,25,215	2,84,370
Instruments, Apparatus and Appliances and parts thereof:—							
Electrical	,,	.....	.....	.....	1,17,79,125	1,10,53,365	1,25,80,080
Photographic	,,	.....	.....	.....	12,63,585	14,13,555	17,69,235
Other kinds	,,	.....	.....	.....	47,63,100	38,85,345	44,75,760
Telephones, Materials for construction and Accessories	,,	.....	.....	.....	4,18,425	2,37,135	1,86,015
Ivory, unmanufactured	lbs.	340,364	323,986	266,583	28,19,760	26,47,740	20,26,050
,, manufactured	value.	.....	.....	.....	1,32,540	1,79,460	1,00,275
Jewellery and Plate of Gold and Silver, (excluding Imitation Jewellery and Precious Stones and Pearls unset.) ...	,,	.....	.....	.....	8,68,125	5,40,570	5,36,085
Precious Stones and Pearls, unset ...	,,	.....	.....	.....	68,48,070	65,39,385	30,96,690
Jute—Raw	tons.	140	1,186	.....	34,365	2,76,990	... ...
,, —Manufactures (including Twist and Yarn)...	value.	.....	.....	.....	43,92,195	46,28,130	30,80,115
Carried over ...		.....	.....	.....	76,00,29,450	82,15,67,490	88,59,43,525

* Figures prior to 1st April 1916 are grouped under Earthenware and Porcelain.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	76,90,29,450	82,15,67,490	88,59,43,525
Liquors—Ale, Beer, Stout and Porter gallons.	2,888,623	1,842,146	2,003,696	52,41,495	47,95,905	70,76,085
„ Spirits—Brandy ... ... „	340,024	240,986	232,279	38,55,720	33,76,110	46,82,820
„ „ Whisky... ... ... „	744,711	641,497	511,928	68,44,260	83,64,315	90,52,500
„ „ Other kinds of Spirits. „	566,373	498,145	633,881	48,68,535	43,87,950	54,15,390
„ Wines ... ... „	310,648	237,878	213,429	28,20,435	26,02,185	27,03,240
„ Cider, Liqueurs, &c. ... ... „	29,625	25,717	18,383	3,27,675	3,45,570	3,44,085
Leather—Unwrought ... ... cwts.	4,833	1,502	1,301	9,35,340	5,11,590	3,86,640
„ —Harness and Saddlery... ... value.	.....	.....	.....	2,25,135	1,83,720	1,99,065
„ —Manufactures, Other Sorts ... „	.....	.....	.....	16,21,440	11,93,115	11,39,610
Lac ... ... cwts.	15,854	15,162	3,499	5,38,515	6,44,430	2,30,370
Belting for Machinery* ... ... „	.....	.....	.....	53,79,975	71,78,475	85,63,500
Boots and Shoes * ... ... pairs	1,666,652	839,717	559,056	54,00,690	31,66,890	24,54,675
Mats and Mattings ... ...sq.yds.	1,432,167	1,649,634	1,908,210	3,80,700	3,33,150	4,07,100
Metals and Ores ... ... tons.	292,188	193,442	174,619	10,32,78,960	10,41,15,150	13,82,37,360
Matches ... ... gross.	12,055,226	14,975,799	14,613,489	1,15,28,880	1,90,30,620	2,14,14,795
Manures ... ... tons.	5,425	2,456	59	8,42,070	7,60,230	14,805
Bobbins ... ... „	.....	.....	.....	.....	.....	† 25,80,150

Machinery and Millwork ... ... value.	.....	.....	.....	4,73,47,065	8,83,89,185	3,82,14,150
Sewing and Knitting Machines and parts thereof ... ... „	.....	.....	.....	61,75,155	51,65,580	20,31,900
Typewriters, parts of and Accessories .. „	.....	.....	.....	10,51,930	15,25,170	14,02,995
Motor Cars and Motor Cycles and parts thereof ... ... „	.....	.....	.....	2,00,72,985	1,19,74,890	30,33,900
Oil Cloth and Floor Cloth ... ...sq. yds.	1,789,704	769,306	460,185	13,48,635	7,08,090	8,45 895
Oil Mineral—Kerosine oil ... gallons.	59,867,696	33,348,222	21,768,176	2,98,66,295	1,91,87,730	1,63,30,215
„ „ other kinds ... .. „	33,316,636	39,071,664	37,918,448	1,50,83,460	1,99,94,715	1,76,63,610
„ all other kinds ... ... „	892,912	909,665	237,452	23,63,925	27,28,020	8,81,505
Paraffin Wax ... ... cwts.	13,755	3,350	2,36.	3,53,955	1,35,270	65,565
Provisions and Oilmanstores ... .. value.	.....	.....	.....	2,88,00,435	1,78,93,170	1,84,57,395
Paints and Colours ... ... cwts.	283,328	242,062	209,116	95,97,795	77,66,190	1,00,48,950
Painters' Materials ... ... value.	.....	.....	.....	19,01,445	16,12,095	10,52,250
Paper and Pasteboard ... ... „	.....	.....	.....	2,27,50,935	2,03,28,390	2,66,80,830
Perfumery ... ... „	.....	.....	.....	3,26,985	2,73,375	2,53,170
Pitch, Tar and Damar ... ... cwts.	276,414	181,434	145,164	14,38,365	10,71,285	11,54,085
Packing—Engine and Boiler of all kinds including Asbestos ... ... value,	.....	.....	.....	7,25,340	9,34,575	8,80,725
Paper making Materials ... ... cwts.	230,295	63,417	29,403	36,07,590	14,43,270	7,80,015
Polishes ... ... value	.....	.. ...	.....	15,43,860	15,57,150	13,53,330
Printing and Lithographing Machinery and Materials ... ... „	. ...	.....	.....	6,73,650	6,17,955	6,08,835
Rubber, Tyres and Tubes ... ... No.	223,317	172,478	173,453	59,69,655	65,67,510	67,32,615
„ Other Manufactures ... ... value.	... ..	.....	.....	48,02,550	37,34,835	47,33,655
Railway Plant and Rolling Stock ... „	.....	.....	.....	2,09,28,840	53,06,145	79,08,900
Seeds ... ... cwts.	137,032	638,338	956,378	23,49,540	74,36,415	1,28,94,390
Salt ... ... tons.	446,069	341,986	388,059	1,89,04,425	2,04,01,395	2,39,89,230
Shells and Cowries ... ... cwts.	47,114	38,655	31,032	5,81,475	3,70,950	2,74,770
Carried over ...	.....	...	.....	1,16,26,85,655	1,17,96,80,250	1,28 91,18,535

* Of Leather and other Materials.

† Figures prior to 1st April 1918 are grouped under Machinery and Mill work.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	1,16,26,85,655	1,17,96,80,250	1,28,91,18,535
Ships, parts of (including Launches and Boats) ... ... value.	.....	.....	.....	11,09,085	21,03,370	22,79,970
Silk, Raw ... ... lbs.	2,013,403	1,763,116	1,601,763	1,08,76,875	1,08,77,580	1,14,52,965
„ Waste ... ... „	68,401	63,178	83,583	63,615	94,440	1,67,955
„ Piece-Goods (including goods mixed with other materials) ... ... yards.	25,506,462	20,955,410	20,601,643	2,42,91,270	2,38,53,320	3,08,53,275
„ Yarn, Noils and Warps ... ... lbs.	726,740	735,412	744,191	37,58,475	43,10,550	57,79,830
„ Manufactures other sorts ... ... „	97,759	41,548	48,712	5,52,840	4,64,565	6,81,045
Smoker's Requisites (excluding Tobacco). value.	.....	.....	.....	7,31,220	6,04,620	4,23,240
Soap ... ... cwts.	372,460	362,869	234,404	98,28,240	1,06,15,440	1,05,30,525
Stationery xcluding Paper) ... ... value.	.....	.....	.....	78,64,776	63,54,255	63,93,315
Stone and Marble ... ... cwts.	205,729	179,517	131,025	4,49,335	4,81,680	3,10,350
Spices ... ... lbs.	142,170,127	133,898,259	146,504,711	1,87,10,325	1,86,10,140	2,15,74,590
Starch and arina ... ... cwts.	121,535	186,341	73,782	18,88,170	28,45,230	11,31,360
Sugar, 16 Dutch Standard and above ... „	8,718 301	8,283,900	10,612,714	14,31,03,690	13,90,36,455	15,73,82,580
Sugar, 15 Dutch Standard and below ... „	141,275	3,272	85	16,09,485	32,070	1,035
Molasses ... ... „	2,133,339	1,208,217	395,193	50,46,195	31,05,510	17,27,895
Confectionery ... ... „	34,288	8,554	3,770	22,52,460	7,30,050	4,06,530

Saccharin ... ... cwts.	58	3	6	1,45,440	18,585	19,290
Tallow and Stearine ... ... „	47,427	29,826	18,490	18,64,140	13,06,650	13,90,275
Tobacco:—						
Unmanufactured ... ... lbs.	115,829	716 171	364,101	1,72,740	5,63,880	5,15,055
Manufactured ... ... „	3,182,952	3,781,904	4,476,701	1,32,47,845	1,43 25,165	1,85,72,040
Tea, Black and Green ... ... „	4,895,614	7,271,092	11,417,241	28,59,330	44,08,230	84,65,835
Toys and Requisites for Games & Sports. value	.....	.....	.....	39,30,465	23,27,685	32,86,695
Toilet Requisites ... ... „	.....	.....	.....	23,57,010	22,55,520	36,98,655
Tea chests, entire or in sections ... ... „	... ..	.....	.....	93,91,725	67,12,965	1,00,02,345
Umbrellas ... ... No.	981,024	694,904	332,397	14,78,720	13,17,825	7,37,100
Umbrella fittings ... ... value.	.....	.....	.....	25,07,385	14,14,665	10,64,335
Wax of all kinds other than Parrafin wax cwts.	6,388	2,525	7,033	2,62,080	1,06,050	2,78,580
Wood Timber ... ... cubic tons.	71,446	97,346	37,874	75,62,880	1,32,16,785	62,16,345
„ other sorts ... ... value.	.....	.....	.....	17,12,610	17,91,165	27,38,970
Wool, Raw ... ... lbs.	4,606,611	2,919,960	3,208,995	27,42,090	15,03,975	12,68,505
„ Piece-Goods ... ... yards.	7,233,322	10,588,746	5,942,916	1,17,31,470	1,85,32,080	1,67,62,875
„ Yarn and Knitting Wool ... lbs.	295,766	310,437	254,639	11,86,920	11,51,505	17,28,015
„ Carpets and Rugs ... ... „	547,539	427,541	217,363	8,56,815	9,95,265	6,44,805
„ Hosiery ... ... „	268,176	270,424	200,323	11,21,145	13,72,620	11,29,935
„ Manufactures, other sorts ... „	1,044,598	525,855	213,420	15,07,725	7,48,455	8,30,225
All other Articles ... ... value.	.....	.....	.....	51,35,280	48,03,015	52,13,125
Total Value Rs. ...	.....	.....	.....	1,46,55,90,420	1,48,22,01,510	1,62,42,78,000

FOREIGN TRADE OF BRITISH INDIA.—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st December 1916, 1917 and 1918.

(*N.B.*—The figures for 1917 and 1918 are subject to revision.)

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals living ... ... No.	349,392	274,291	198,417	23,64,165	23,48,205	20,64,735
Apparel ... ... value.	.....	.....	.....	11,63,580	10,03,830	10,21,080
Articles of Food and Drink (other than Grain, Pulse and Flour)—						
Coffee ... ... cwts.	159,539	246,711	132,746	88,33,665	1,29,41,430	64,74,315
Fish (excluding Canned Fish) ... „	268,513	238,344	251,947	49,03,020	41,02,230	46,37,485
Fruits and Vegetables (Fresh) .. value.	.....	.....	.....	35,02,350	34,79,865	33,37,085
„ „ „ (Dry) ... cwts.	212,158	162,903	188,242	25,03,200	18,96,765	18,71,115
Liquors ... ...gallons	32,767	1,081	122	57,075	1,260	120
Provisions and Oilmanstores ... value.	.....	.....	... ..	60,68,265	70,61,145	63,39,345
Salt ... ... tons.	12	3,004	1,798	1,815	1,05,885	1,23,405
Spices ... ... lbs.	32,567,536	34,739,348	27,188,556	85,64,835	1,11,23,640	1,02,15,285
Sugar, 16 Dutch Standard and above. cwts.	36,121	38,420	126,367	7,35,150	8,32,855	32,46,480
„ 15 „ „ and below. „	225,507	69,885	82,551	17,43,450	6,21,095	7,66,080
Confectionery ... ... „	1,336	2,094	544	40,845	63,600	27,060
Tea (Black and Green) ... ... lbs.	298,204,848	297,868,630	375,164,232	17,09,48,115	15,07,42,470	20,14,82,670
Bristles ... ... cwts.	3,880	2,902	2,466	13,54,860	14,70,180	15,79,830
Candles ... ... lbs.	6,546,143	8,493,576	8,328,686	18,52,305	24,21,780	25,39,740

Chemicals excluding Saltpetre	value.	.....	.....	.....	6,53,340	10,40,310	27,01,650
Saltpetre	cwts.	484,981	515,374	469,580	95,71,860	1,01,67,840	92,37,330
Coal, Coke and Patent Fuel	tons.	881,741	408,117	74,466	80,27,895	37,38,370	7,85,160
Cotton—Raw	cwts.	9,029,092	7,089,191	3,485,937	33,35,80,440	36,42,97,185	26,38,01,580
„ Kapok	„	13,632	9,112	4,992	3,98,310	3,48,165	2,04,840
„ Twist and Yarn	lbs.	156,210,635	136,883,144	55,709,996	7,02,28,050	7,69,99,740	5,51,98,830
„ Piece-Goods	yards.	219,611,731	192,548,829	154,218,415	4,33,38,585	4,84,51,395	5,94,16,095
„ Handkerchiefs and Shawls ...	No.	2,194,363	1,139,051	375,716	10,58,640	4,40,640	2,89,220
„ Manufactures, Other Sorts ...	lbs.	1,269,016	1,923,884	1,885,957	11,81,130	15,31,785	28,32,225
Coir, Unmanufactured	cwts.	4,682	3,208	2,348	46,905	31,275	25,680
„ Manufactured (excluding Rope) ...	„	523,996	479,942	200,503	61,49,550	54,88,455	25,87,215
Cordage and Rope of Vegetable Fibre ...	„	56,614	62,326	58,826	10,93,230	11,79,975	12,77,850
Drugs and Medicines excluding Chemicals and Narcotics	value.	.....	.....	.....	49,60,065	28,45,860	34,21,830
Dyeing and Tanning Substances—							
Indigo	cwts.	46,260	29,352	39,824	2,65,79,505	1,72,09,320	1,53,36,360
Myrabollams	„	1,154,815	916,751	669,788	66,95,205	51,31,020	38,97,615
Cutch and Gambier	„	112,379	37,371	64,739	19,70,640	6,24,150	12,21,285
Turmeric	„	117,327	49,099	84,617	17,09,610	8,30,340	17,35,605
Other sorts	„	21,322	9,962	9,692	2,35,530	1,73,130	2,28,285
Fibre for Brushes and Brooms	„	102,078	50,982	59,134	20,70,585	10,69,680	12,56,490
Fodder, Bran and Pollards excluding Oil-cakes	tons.	172,821	48,039	26,382	54,20,700	16,29,930	7,73,145
Gums and Resins	cwts.	26,687	28,371	21,131	6,57,570	10,42,455	10,48,020
Grain Pulse and Flour—							
Rice in the Husk	„	756,382	788,347	560,676	23,76,540	25,14,075	15,38,595
„ not in the Husk	„	32,955,872	33,741,857	48,525,989	18,98,63,910	18,76,50,765	26,10,63,930
Wheat	„	12,748,057	28,765,365	11,807,318	7,71,06,510	18,61,96,000	8,41,63,755
Wheat Flour	„	1,297,742	1,536,009	704,511	1,16,53,980	1,59,02,550	83,63,625
Carried over ...		.....	.....	.....	1,02,12,64,980	1,13,58,60,645	1,02,81,31,995

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	1,02,12,64,980	1,13,58,60,645	1,02,81,31,995
Barley ... ... cwts.	3,302,036	6,227,762	6,363,322	1,78,67,925	3,46,14,570	3,79,64,100
Beans ... ... ,,	.....	.....	†1,521,160	.....	.....	†1,72,51,575
Gram ... ... ,,	376,606	5,493,793	6,919,587	20,97,645	2,87,39,070	4,03,05,840
Jawar and Bajree ... ... ,,	642,052	395,569	208,384	34,15,805	20,64,165	14,58,615
Lentils ... ... ,,	.....	.....	†498,070	.....	.....	†39,76,095
Pulse ... ... ,,	2,829,186	3,801,798	2,165,594	2,18,74,710	3,09,48,860	1,51,63,260
Maize ... ... ,,	62,908	1,361,534	1,188,940	2,80,305	67,57,560	65,44,560
Other sorts, including Rice Flour ... ,,	23,859	37,910	16,017	1,71,030	2,53,125	1,41,270
Hides and Skins—						
Hides ... ... ,,	1,198,079	1,025,422	734,643	11,18,62,110	10,41,49,650	7,90,68,090
Skins ... ... ,,	698,662	533,349	410,375	9,56,74,485	8,76,34,695	4,93,47,765
Cuttings of Hides and Skins ... ... ,,	10,742	8,081	8,620	1,24,350	1,02,150	56,700
Hemp, Raw ... ... ,,	622,076	534,452	272,003	1,24,60,665	1,39,15,395	72,07,575
Horn Tips, Horn Meal and pieces of Horn ... ... ,,	21,192	25,710	14,762	5,47,890	7,61,715	2,66,625
Jadestone ... ... ,,	4,486	3,951	4,026	7,33,890	10,12,530	18,61,695
Jute—Raw ... ... tons.	524,062	328,614	393,324	15,53,62,425	8,90,62,800	10,58,43,315
,, Twist-Yarn ... ... lbs.	3,452,128	3,848,098	4,853,760	7,68,420	9,10,830	18,31,260

Jute Gunny Bags	No.	823,497,406	763,299,063	674,061,970	22,15,82,340	18,62,18,085	22,88,17,005
	tons.	.....	311,566	397,902			
„ „ Cloth	yds.	1,211,775,077	1,160,304,019	1,204,995,155	19,96,09,845	18,85,40,760	33,46,02,735
	tons.	.....	.....	221,899			
„ Manufactures—Other sorts	value.	.....	.....	.....	15,74,640	18,78,765	39,70,305
Lac—Shell, Button, Stick, &c.	cwts	412,578	311,443	295,766	2,44,11,855	3,47,12,460	3,61,97,520
Metals and Ores—							
Metals	tons	127,523	83,092	14,425	1,28,69,160	1,04,31,165	51,20,085
Manganese Ore	„	580,338	481,623	350,950	1,15,15,755	90,50,505	72,20,070
Ores, other Sorts	„	12,153	15,573	56,319	98,26,645	1,22,16,975	1,69,44,105
Manures—Bones and other kinds ...	„	57,038	39,006	45,131	50,35,740	41,04,465	61,87,695
Mica	cwts	54,705	62,434	60,075	46,75,200	76,22,595	93,86,115
Opium	chests.	8,396	7,693	10,496	1,84,57,980	2 10,89,280	3,12,79,590
Oil-cakes	cwts.	2,614,063	1,821,734	1,705,918	1,04,39,025	71,98,920	78,01,995
Oils—							
Castor	Gals.	2,044,794	1,610,011	2,106,371	30,22,050	27,86,115	48,94,830
Cocoanut	„	2,024,925	2,646,412	6,866,231	40,27,470	54,22,500	1,34,36,460
Linseed	„	220,551	322,426	1,567,027	5,62,740	10,50,255	59,27,130
Mineral	„	25,457,423	21,620,451	23,395,882	25,74,765	21,47,955	23,63,880
Essential	„	58,761	51,504	47,527	14,77,950	27,90,495	31,90,615
Other Sorts	„	1,603,008	2,291,361	1,389,487	26,76,150	40,75,740	28,89,585
Paraffin Wax	cwts.	424,318	438,888	508,964	94,09,905	1,00,42,065	1,16,39,685
Rubber—Raw	lbs.	6,229,242	8,942,852	9,860,574	1,45,63,740	1,74,52,335	1,74,69,420
Carried over ...		.....	.....	.....	2,00,28,18,990	2,06,56,19,195	2,14,57,59,160

† Figures prior to 1st April 1918 are included under Pulse.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1916.	1917.	1918.	1916.	1917.	1918.
					Rs.	Rs.	Rs.
Brought forward	...	.....	.....	.....	2,00,28,18,990	2,06,56,19,195	2,14,57,59,160
Seeds—							
Linseed	cwts.	7,778,965	3,442,620	4,223,891	6,81,33,465	3,28,30,650	4,39,87,330
Rape	,,	2,611,275	1,613,573	1,689,705	1,89,79,930	1,19,07,360	1,46,30,470
Gingelly	,,	1,044,913	1,087,947	83,741	95,48,490	1,12,22,865	9,99,420
Poppy	,,	93,924	107,743	49,579	8,23,170	10,11,510	6,91,330
Castor	,,	2,001,189	1,732,514	1,822,784	1,51,94,130	1,45,27,710	2,42,97,465
Groundnut	,,	3,467,000	2,590,635	984,671	2,82,60,735	2,27,78,625	73,70,490
Cotton	,,	1,704,324	140,953	28,779	63,77,100	5,47,260	1,63,005
Copra or Cocoanut Kernel	,,	528,535	204,111	11,511	99,78,105	37,16,715	2,06,220
Mustard	,,	115,465	39,632	32,866	16,33,470	6,11,340	6,09,945
Mowra	,,	102,647	2,001	3	468,495	9,030	30
Essential	,,	162,682	192,859	183,583	28,88,135	29,06,730	26,41,845
Other Seeds	,,	33,739	27,155	5,018	7,34,445	6,17,145	2,41,800

Silk, Raw ... ... lbs.	1,577,623	894,607	808,363	42,73,545	45,47,100	59,04,765
„ *Piece-Goods (including Silk mixed with other Materials)* ... ... yds.	435,776	237,416	359,962	5,66,940	3,05,775	5,34,465
„ Manufactures, other sorts ... ... lbs.	6,685	310	3,058	5,550	1,845	19,140
Tea Waste for manufacture of Caffeine... „	4,171,554	5,110,555	4,792,643	5,54,085	9,54,645	12,07,440
Tallow and Stearine ... ... cwts.	6,526	9,845	8,894	1,78,005	3,44,355	3,04,770
Tobacco, Unmanufactured... ... ... lbs.	27,253,427	19,856,180	19,397,301	35,49,960	32,73,195	53,14,155
„ Manufactured ... ... „	2,300,126	1,369,605	1,689,850	17,01,000	11,38,935	15,94,785
Wax of all kinds (excluding Paraffin Wax and Candles) ... ... cwts.	8,663	6,557	3,835	7,54,140	6,68,910	4,04,880
Wood and Timber—						
Wood, Teak ... ... cubic tons.	26,520	15,531	20,704	48,97,815	31,98,480	40,42,515
„ —Other Timber ... ... „	2,742	2,250	2,401	2,21,130	1,54,185	2,21,250
„ —Other Sorts ... ... value.	.....	.....	.....	13,51,815	19,98,840	1,79,070
„ Manufactures of, excluding Furniture and Cabinetware ... ... „	.....	.....	.....	1,02,000	76,140	3,74,655
Wool, Raw ... ... lbs.	52,965,503	44,360,675	41,261,415	3,76,22,145	3,84,84,855	4,96,28,085
„ Carpets and Rugs ... ... „	1,827,693	1,161,265	615,781	26,24,910	19,09,260	11,43,960
„ Manufactures other sorts ... ... value.	.....	.....	.....	2,78,055	1,06,500	1,54,200
Articles exported by Post... ... ... „	.....	.....	.....	1,48,46,700	1,40,32,020	1,70,69,895
All other Articles ... ... „	.....	.....	.....	70,76,010	58,86,730	60,69,890
Total Value Rs. ...	.....	.....	.....	2,24,63,92,455	2,24,53,87,845	2,33,57,56,320

OREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded.*)

ARTICLES.		Quantities.			Value.		
		1916.	1917.	1918.	1916.	1917.	1918.
					Rs.	Rs.	Rs.
FOREIGN MERCHANDISE.							
Apparel	value.				10,89,030	6,64,560	16,29,255
Chemicals and Chemical Preparations	„				7,47,210	6,80,790	5,65,920
Coffee	cwts.	2,672	8,001	6,309	1,20,460	3,95,310	3,31,320
Cotton—Raw	„	801	2,534	975	36,345	1,79,670	1,12,995
„ Twist and Yarn	lbs.	1,051,999	984,540	900,763	8,99,175	9,37,170	18,72,450
„ Piece-Goods and Fents	yds.	73,245,640	73,291,880	92,162,361	1,73,95,590	2,30,47,185	4,30,17,150
„ Handkerchief and Shawls	No.	1,658,457	1,182,580	721,933	4,29,255	4,94,175	5,20,560
„ Thread	lbs.	174,460	165,303	138,578	2,48,760	2,61,885	2,94,060
„ Manufactures, Other Sorts	value.				14,25,045	10,27,830	11,73,960
Dyeing and Tanning Substances	cwts.	304	1,082	906	88,170	1,26,720	1,17,960
Drugs and Medicines	value.				6,57,330	7,17,840	15,11,715
Fruits and vegetables	„				56,32,125	54,48,540	42,91,350
Fish (excluding Canned Fish)	cwts.	5,022	6,757	4,399	3,58,875	6,59,955	5,55,960
Glass and Glassware	value.				6,23,490	5,32,905	7,32,810
Grain, Pulse and Flour	cwts.	35,399	55,612	100,977	3,15,885	4,96,095	9,35,010
Gums and Resins	„	48,231	48,310	29,944	11,25,795	15,52,290	15,85,470
Hardware	value.				11,70,765	9,73,710	10,99,590
Cutlery	„				78,840	52,110	1,48,110
Electroplatedware	„				23,595	2,040	2,580
Machinery and Mill work	„				6,21,285	4,20,705	4,16,550

Matches	... gross.	425,862	151,105	445,488	4,14,780	2,04,945	8,70,945
Haberdashery & Millinery ...	...value.	.....	.....	....	3,24,825	2,53,785	3,84,975
Ivory, Unmanufactured	... lbs.	92,554	84,024	62,974	5,00,310	3,91,980	4,07,790
Metals and Ores	... tons.	12,939	1,568	1,186	35,44,230	12,93,180	8,73,810
Liquors	... gals.	151,045	73,255	96,269	4,66,605	2,79,510	4,57,095
Paper and Pasteboard	...value.	.....	.....	.....	6,11,895	4,90,065	9,25,995
Stationery	.. „	.....	.....	.....	3,04,320	3,82,920	3,61,005
Provision and Oilmanstores ...	... cwts.	36,868	18,840	18,712	19,71,540	9,42,345	12,01,710
Oils	... gals.	337,623	1,272,545	601,499	3,53,070	3,26,040	3,94,455
Silk, Raw	... lbs.	171,822	10,222	34,783	5,17,785	58,020	2,49,375
„ Yarn, Noils and Warps ...	... „	11,033	2,863	28,290	11,310	16,215	58,185
„ Piece-Goods	...yards.	873,036	431,854	907,331	7,08,825	5,33,235	14,17,680
„ Manufactures, Other Sorts ...	„	133,472	92,338	167,024	1,38,360	1,09,395	3,38,850
	lbs.	1,631	300	6,660			
Spices	... „	2,582,613	3,266,366	3,592,520	9,37,710	13,60,260	16,83,135
Sugar, 16 Dutch Standard and above	... cwts.	384,789	611,100	825,623	67,38,375	1,19,09,265	1,64,70,050
Sugar, 15 Dutch Standard and below	... „	49	.....	.....	165	.....	.....
Soap	... „	17,946	9,614	13,038	3,99,300	2,83,245	4,50,840
Confectionery	... „	793	658	215	51,120	49,605	16,155
Tea, Black and Green	... lbs.	767,112	347,759	1,220,604	5,61,960	2,74,050	10,92,915
Tobacco—							
Unmanufactured	... „	1,838	122,166	47,163	915	21,915	25,920
Manufactured	... „	215,557	283,731	163,823	6,75,870	6,64,620	5,92,410
Wool, Raw	... „	15,620,430	14,768,136	14,341,550	1,16,27,880	1,18,99,890	1,35,26,775
„ Manufactures, all sorts ...	... value.	.....	.....	.....	4,03,020	11,00,670	13,04,445
Wood and Timber	... „	.....	.....	.....	4,42,500	2,62,455	1,40,655
Articles re-exported by Post ...	... „	.....	.....	.....	16,01,610	17,23,170	47,34,915
All other Articles	... „	.....	.....	.....	34,71,960	27,45,195	59,15,160
Total Value Rs. ...		.....	.....	.....	6,98,67,255	7,62,47,460	11,48,10,060
Grand Total Rs. ...		.....	.....	.....	2,31,62,59,710	2,32,16,35,305	2,45,05,66,380

FOREIGN TRADE OF THE BOMBAY PRESIDENCY—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st December 1916, 1917 and 1918.

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	6,372	7,394	9,069	34,96,146	34,44,306	44,98,591
Apparel (including Lamettas) ... ... value	.....	.....	.....	88,14,944	76,22,459	1,00,41,041
Brushes and Brooms ... ... doz.	86,614	122,166	110,121	2,90,405	4,09,137	3,58,370
Haberdashery and Millinery ... ... value	.....	.....	.....	70,18,914	49,42,502	51,08,449
Arms, Ammunition, &c. ... ... ,,	.....	.....	.....	5,78,379	6,70,130	6,00,263
Articles imported by Post ... ... ,,	.....	.....	.....	77,43,344	2,28,03,692	3,33,98,545
Books and Matters Printed ... ... cwts.	13,572	213,647	14,386	20,21,499	21,43,769	22,98,915
Building and Engineering Materials ... value	.....	.....	.....	23,07,609	27,02,257	14,30,810
Buttons of all sorts ... ... ,,	.....	.....	.....	18,03,156	10,61,058	8,61,275
Candles ... ... lbs.	175,062	123,885	221,183	89,972	72,825	1,05,012
Cabinetware and Furniture ... ... value	.....	.....	.....	9,47,448	7,05,033	7,60,603
Canes and Rattans ... ... cwts.	24,474	13,519	16,001	2,20,425	2,93,156	1,73,143
Carriages and Parts of ... ... value	.....	.....	.....	2,52,276	1,91,249	1,94,588
Coffee ... ... cwts.	4,139	17,103	11,630	1,95,195	5,08,485	4,91,703
Clocks and Watches ... ... No.	213,034	Not available	Not available	8,33,523	10,19,048	14,97,512
Do. parts of ... ... value	.....	.....	.....	57,053		
Coal, Coke and Patent Fuel ... ... tons.	24,728	21,582	37,633	8,84,820	6,19,711	10,78,507
Cotton, Raw ... ... cwts.	31,761	33,651	100,829	19,79,915	26,53,231	1,24,20,064
,, Waste ... ... ,,	1,831	10	7	29,245	178	133

Cotton Twist and Yarn	lbs.	10,356,871	4,737,237	21,730,178	1,31,45,371	89,40,755	4,44,58,219
„ Piece-Goods, ...	yards	423,161,862	402,839,694	380,522,180	10,74,23,377	12,78,29,693	16,94,44,006
„ Shawls and Handkerchiefs ...	No.	8,130,094	5,248,425	4,447,497	12,24,075	12,13,523	19,12,107
„ Canvas	yards.	2,233,183	1,483,571	178,210	6,75,763	7,16,252	2,77,741
„ Hosiery	value.	.....	.....	.....	36,79,647	22,87,974	22,46,169
„ Lace and Patent Nets	yards.	1,830,175	2,041,540	1,142,899	10,03,578	18,64,620	10,83,054
„ Blankets	lbs	253,908	98,512	130,833	2,12,710	92,939	1,53,364
„ Fents	yards.	22,893,211	22,634,969	25,484,695	46,87,889	65,55,908	87,01,362
„ Rope	lbs.	300,115	309,702	284,036	2,76,039	5,18,170	5,70,946
„ Thread	„	1,333,308	888,487	841,930	23,99,500	23,43,376	29,67,832
„ Manufactures, other sorts ...	value.	.....	.....	.....	8,14,176	10,71,732	11,28,031
Chemical Products and Preparations ...	„	.....	.....	.....	71,46,626	1,04,92,456	99,47,331
Flax Canvas	yards.	1,211,693	725,664	159,346	16,73,036	13,73,735	3,93,154
„ Piece-Goods	„	910,036	730,758	172,057	4,73,934	4,69,331	1,88,332
„ Thread	lbs.	29,017	88,812	63,702	95,820	2,67,291	1,56,849
„ Manufactures, other sorts ...	value.	.....	.....	.....	4,95,736	5,02,401	1,56,030
Jute Canvas	yards.	2,098,193	1,505,205	294,696	19,41,000	23,16,641	7,66,457
„ Manufactures, other sorts ...	value.	.....	.....	.....	1,50,046	3,06,250	67,270
Drugs and Medicines	„	.....	.....	.....	68,69,913	69,22,377	74,78,553
Opium	lbs.	139	50	47	32,485	13,512	16,327
Saccharine	„	4,401	300	656	99,079	16,437	14,215
Dyeing and Tanning Substances—							
Aniline and Alizarine Dyes ...	cwts.	5,859	76,249	48,179	34,14,212	1,14,61,991	1,28,64,394
Other sorts...	„	57,886			28,89,822		
Earthenware and Porcelain ...	value.	.....	.....	.....	23,34,206	17,06,543	22,14,916
China Clay	cwts.	† 358,960	329,455	371,261	†16,92,633	16,35,361	25,52,654
Fireworks	value.	.....	.....	.....	6,89,468	5,80,203	4,18,099
Glass and Glassware	„	.....	.....	.....	67,04,046	83,65,043	69,90,746
Gums and Resins	cwts.	70,190	66,197	62,058	12,14,290	15,36,578	19,31,712

† Figures prior to 1st April 1916 are grouped under Earthenware and Porcelain.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY—IMPORTS—(*continued*).

ARTICLES		Quantities.			Value.		
		1916.	1917.	1918.	1916.	1917.	1918.
					Rs.	Rs.	Rs.
Hides and Skins—							
Hides	No.	94,557	Not available	11,228	6,38,057	2,31,655	82,509
„	cwts.	7,806	3,658	1,160			
Skins	No.	1,548,882	Not available	1,076,628	23,26,424	18,49,747	23,30,361
„	cwts.	18,818	14,382	14,545			
Instruments and Apparatus and Appliances and parts thereof—							
Electrical	value.	.....	.....	.....	38,28,130	55,77,254	60,25,242
Photographic	„	.....	.....	.....	9,01,808	9,60,688	13,79,067
Scientific	„	.....	.....	.....	4,36,897	6,11,747	9,70,181
Musical	„	.....	.....	.....	4,44,019	4,28,374	5,17,513
Surgical	„	.....	.....	.....	5,38,736	2,62,292	2,76,894
Other sorts...	„	.....	.....	.....	6,67,707	3,66,757	3,18,823
Telephone Materials for Construction and Accessories	„	.....	.....	.....	2,60,172	1,96,078	1,43,690
Typewriters and Parts of and Accessories.	„	.....	.....	.....	3,61,964	4,96,764	5,24,851
Ivory, unmanufactured	lbs.	340,327	322,937	266,215	28,19,514	26,46,756	20,22,894
„ manufactured	value.	.....	.....	.....	1,17,236	1,55,179	89,970
Jewellery and Plate of Gold and Silver...	„	.....	.....	.....	4,17,590	2,96,490	2,80,316
Precious Stones and Pearls unset ...	„	.....	.....	.....	66,44,015	63,70,535	30,14,211

Leather Harness, Saddlery, &c. ... value.	.....	.....	.....	6,08,919	4,60,052	6,59,445
,, Unwrought ... ... cwts.	994	160	210	1,60,671	30,686	58,800
Beltings for Machinery (*b*) ... ... value.	.....	.....	.....	29,09,053	40,08,645	42,86,242
Boots and Shoes (*b*) ... ... pairs.	538,615	257,118	227,097	20,64,333	12,31,956	11,66,697
Liquors—Ale, Beer and Porter ...gallons.	1,221,508	764,585	910,374	19,29,257	18,68,755	31,40,230
,, Spirits—						
,, Brandy ... ... ,,	110,881	94,619	88,682	11,35,294	12,28,423	16,78,324
,, Whisky ... ... ,,	219,027	208,573	185,699	19,02,137	24,95,642	28,80,143
,, Spirits, other sorts ... ... ,,	194,182	131,233	120,732	17,70,586	16,59,088	19,52,902
,, Wines, all sorts... ... ... ,,	101,822	98,484	109,919	9,61,648	12,18,960	14,10,953
,, Cider and other Liquors ... ,,	5,543	3,979	6,270	20,656	18,042	34,713
,,						*20,43,963
Bobbins ... ... value.	.....	.....	.....	.....	.....	1,71,21,228
Machinery and Millwork ... ... ,,	.....	.....	.....	1,76,09,820	1,45,17,925	1,03,56,683
Matches, safety and other sorts...Gross of Boxes	5,757,465	8,190,563	7,420,765	46,72,975	1,02,02,571	2,57,821
Mats and Mattings ... ...square yards.	685,057	488,485	542,269	1,96,077	1,63,413	3,86,57,571
Metals and Ores ... ... tons.	81,702	57,166	47,112	2,96,00,209	3,30,22,877	1,18,54,560
Hardware ... ... value.	.....	.....	.....	1,11,02,124	1,05,63,131	8,00,746
Cutlery ... ... ,,	.....	.....	.....	3,93,807	5,79,486	1,02,528
Electroplatedware ... ... ,,	.....	.....	.....	1,53,855	1,02,320	4,71,006
Sewing and Knitting Machines and Parts thereof ... ... ,,	.....	.....	.....	12,97,754	*14,06,900	14,91,533
Motor Cars and Motor Cycles and Parts thereof ... ... ,,	.....	.....	.....	81,34,671	38,47,884	4,35,964
Cycles (other than motor cycles) and Parts thereof and Accessories... ... ,,	.....	.....	.....	4,31,045	3,37,227	4,44,072
Oil Cloth and Floor Cloth ...square yards.	990,716	306,579	236,101	7,42,603	3,15,043	75,92,679
Oil, Mineral—Kerosine ... ...gallons.	13,981,112	127,725,524	10,026,008	79,85,283	79,42,082	31,81,856
,, ,, Fuel ... ... ,,	4,999,626	5,527,990	17,819,783	7,55,368	8,67,059	23,46,054
,, ,, Other sorts ... ... ,,	4,507,855	4,207,628	1,558,110	39,53,786	42,93,633	3,07,628
,, All other sorts ... ... ,,	208,779	170,707	57,293	8,30,269	8,19,822	64,750
Paraffin Wax ... ... cwts.	1,333	21	2,312	23,384	590	

(*b*) Of Leather and other Materials.

* Figures prior to 1st April 1918 are included under Machinery and Mill-work.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY—IMPORTS—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Packing, Engine and Boiler, of all kinds. value.	.....	.....	.....	1,53,429	1,90,470	1,84,519
Paints and Colours (excluding Painters' Materials) ... ... cwts.	107,936	90,879	90,915	46,11,977	33,32,192	39,49,926
Painters' Materials ... ... value.	.....	.....	.....	8,09,603	6,38,988	4,72,913
Pitch, Tar and Damar ... ... cwts.	95,938	57,869	54,003	4,46,158	3,28,512	4,28,632
Paper and Pasteboard ... ... value.	.....	.....	.....	96,62,050	91,22,171	1,14,33,009
Perfumery ... ... „	.....	.....	.....	2,02,848	1,56,786	1,39,470
Polishes ... ... „	.....	.....	.....	5,05,306	5,48,525	4,23,937
Provisions and Oilmanstores ... ... „	.....	.....	.....	95,58,111	60,61,794	62,63,027
Dry fish (excluding Canned Fish) ... cwts.	41,921	30,273	35,204	4,89,699	2,58,431	4,24,982
Fodder, Bran, Cattle Food (excluding Oil-Cakes)... ... ... „	46,401	23,838	47,188	1,05,433	57,897	1,32,675
Fruits and Vegetables (Dry) ... ... „	756,410	787,492	528,066	82,29,784	80,38,808	56,73,481
Fruits and Vegetables (Fresh) ... ... value.	.....	.....	.....	3,65,680	74,293	38,754
Rubber, Raw ... ... lbs.	1,265	333	4,452	382	787	2,694
„ Tyres and Tubes ... ... No.	130,214	82,809	56,667	23,39,906	30,76,936	25,82,953
„ Other Manufactures ... ... value.	.....	.....	.....	22,62,448	18,11,995	23,54,032
Railway Plant and Rolling Stock ... „	.....	.....	.....	91,40,499	17,77,302	31,93,697
Rice not in the husk ... ... cwts.	159,042	57,655	5,285	11,87,185	4,94,522	50,876
Seeds—Copra ... ... „	72,550	123,929	157,025	11,12,650	15,92,360	21,23,581
Silk, Raw ... ... lbs.	1,760,631	1,623,006	1,404,378	94,11,844	97,91,249	97,21,863
„ Waste ... ... „	68,389	63,178	83,533	63,566	94,443	1,67,948
„ Yarn, Noils and Warps ... ... „	705,657	729,294	739,958	36,53,510	42,50,302	57,31,165
„ Piece-goods (including Silk mixed with other Materials) ... ...yards.	19,246,279	15,528,417	14,005,214	1,94,03,051	1,88,55,762	2,45,64,515
„ Manufactures other sorts ... ... value.	.....	.....	.....	3,07,636	2,34,539	4,09,492

Artificial Silk—						
Artificial silk yarn ... ... lbs.	.....	.....	*43,370	.....	.....	*3,63,234
Piece-goods of cotton and artificial silk yards.	2,157,437	1,528,976	299,023	22,34,388	18,60,325	4,21,338
Soap ... ... cwts.	147,796	147,666	105,181	34,20,089	40,33,505	44,75,473
Spices... ... ... lbs.	26,051,141	22,438,338	23,658,362	55,78,594	54,45,219	62,68,285
Smokers' requisites... ... ... value.	.....	.....	.....	3,11,274	1,87,134	1,29,505
Stone and marble ... ... cwts.	74,595	61,907	70,047	1,38,127	1,77,280	1,66,009
Starch and Farina ... ... "	111,042	181,547	58,600	17,19,370	27,46,455	9,86,006
Sugar 16 Dutch Standard and above ... "	2,951,099	2,541,919	2,818,081	4,94,15,882	4,52,67,786	4,68,46,138
Sugar 15 Dutch Standard and below ... "	3,250	3,162	.....	32,891	30,767	.....
Molasses ... ... "	39,656	64,440	.....	85,558	1,49,988	.....
Confectionery ... ... "	9,062	2,595	1,587	6,25,578	1,99,066	1,73,159
Stationery ... ... value.	.....	.....	.....	35,04,847	27,75,881	31,87,205
Tallow and Stearine ... ... cwts.	39,924	23,497	3,846	15,74,455	10,04,349	1,79,935
Toys and Requisites for games ... ... value.	.....	.....	.....	17,50,182	10,47,647	20,37,381
Toilet Requisites ... ... "	.....	.....	.....	8,94,649	9,94,153	18,40,755
Tea, Black and Green ... ... lbs.	3,679,734	5,911,232	8,614,598	21,88,069	35,75,486	64,66,613
Tobacco—Manufactured ... ... "	1,120,943	915,617	1,062,315	43,75,580	42,90,150	51,28,215
" Unmanufactured ... ... "	32,881	255,940	222,947	46,347	1,53,188	2,56,893
Umbrellas ... ... No.	232,143	157,339	120,186	4,10,077	3,80,002	5,74,583
Umbrella Fittings... ... ... value.	.....	.....	.....	5,80,749	3,90,496	5,03,670
Wax all sorts other than Parrafin Wax... cwts.	4,898	444	1,895	1,98,047	21,475	88,220
Wool, Raw ... ... lbs.	3,743,541	2,011,683	1,226,890	22,06,665	11,12,079	8,03,937
" Piece-Goods ... ... yards.	4,754,950	7,730,855	4,266,570	74,07,131	1,33,36,237	1,28,47,459
" Yarn and Knitting Wool... ... lbs.	119,130	138,340	182,766	4,99,885	6,85,801	12,76,196
" Carpets and Rugs ... ... "	207,169	200,732	115,805	3,33,683	5,76,090	3,81,119
" Manufactures other sorts ... ... value.	.....	.....	.....	13,33,041	11,01,971	6,65,819
Wood—Deal and Pine ... ... cubic tons.	13,133	28,254	4,020	15,60,744	45,82,137	8,80,394
" Teak ... ... "	20,504	22,193	7,402	26,05,866	94,29,853	18,76,450
" Other timber ... ... "	12,249	20,454	10,352	12,49,353	27,53,811	16,17,472
" Other sorts and Manufactures of wood ... ... value.	.....	.....	.....	2,56,969	4,43,584	5,02,880
All other Articles ... ... "	.....	.....	.....	49,19,569	51,16,752	64,14,476
Total Value Rs. ...	.....	.....	.....	51,92,41,011	55,53,91,527	67,45,59,467

* Figures prior to 1st April 1918 are grouped under Silk Yarn, Noils and Warps.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS.

Quantities and Value of the principal Articles exported in the years ending 31st December 1916, 1917 and 1918.

ARTICLES.	Quantities.			Value.		
	1916.	1917.	1918	1916.	1917.	1918.
INDIAN PRODUCE AND MANUFACTURES.				Rs	Rs.	Rs.
Articles of Food and Drink other than Grain, Pulse and Flour—						
Coffee ... ... cwts.	43,391	Figures not available.	Figures not available.	22,03,020	1,92,42,238	2,98,88,923
Fish (excluding Canned Fish) ... „	17,890			8,64,503		
Fruits and Vegetables (Dry)... ... „	85,288			13,39,698		
„ (Fresh) ... value.	.....			8,95,221		
Provisions and Oilmanstores ... „	.....			25,92,611		
Spices ... ... lbs.	8,771,835			24,26,448		
Sugar, 16 Dutch Standard and above cwts.	27,317			5,92,106		
Sugar 15 „ and below. „	7,371			1,12,332		
Confectionery ... ... „	159			3,698		
Tea (Black and Green) ... ... lbs.	6,188,602			50,00,783		
Liquors ... ... gallons.	2			28		
Salt ... ... cwts.	126			678		
Articles exported by Post ... ...value.	.....	.....	...	84,12,838	66,31,626	83,77,444
Bristles ... ... cwts.	1,972	1,732	725	7,28,629	8,37,145	4,30,485
Coir, manufactured and unmanufactured (excluding Ropes) ... ... „	9,500	6,690	27,476	1,33,797	1,01,044	3,90,247
Candles ... ... lbs.	114,279	393,477	1,081,355	33,099	1,39,061	4,96,451

Cotton—Raw	cwts.	7,543,177	6,259,782	3,859,958	27,74,14,596	32,12,10,149	29,60,59,657
„ Kapok	„	6,804	6,505	3,398	2,08,574	2,20,461	1,47,686
„ Twist and Yarn	lbs.	152,714,318	132,729,897	59,485,260	6,83,88,311	7,40,77,918	5,88,72,696
„ Hosiery	value.	.....	.....	.....	1,60,255	93,931	2,53,682
„ Thread	lbs.	221,866	132,594	101,247	2,36,041	1,40,759	1,45,789
„ Handkerchiefs and Shawls ...	No.	699,757	496,485	313,588	2,12,653	1,80,621	2,52,798
„ Piece-Goods	yards.	189,024,208	163,484,231	137,411,571	3,13,98,512	3,60,44,934	4,86,90,578
„ Manufactures, Other Sorts ...	value.	.....	.....	.....	6,83,360	11,60,390	22,00,812
Chemicals—Saltpetre	cwts.	103,718	32,798	1,000	20,95,961	5,26,503	20,500
„ other sorts	value.	.....	.....	.....	60,866	1,07,357	51,662
Drugs and Medicines	„	.....	.....	.....	4,51,757	4,89,548	9,57,805
Dyeing and Tanning Substances—							
Myrabollams	cwts.	601,936	423,386	306,350	41,17,495	24,91,619	17,04,373
Indigo	„	5,904	8,013	6,359	30,71,957	43,84,621	30,10,515
Turmeric	„	58,145	26,131	52,430	9,32,211	4,65,454	11,57,053
Other Sorts	„	516	68	673	6,090	2,177	36,488
Grain, Pulse and Flour—							
Rice, not in the husk	„	1,082,991	Figures not available.	Figures not available.	88,39,904		
Wheat (Private Account)	„	476,413			33,73,341		
„ (Government Account)... ...	„	20,000			1,30,000	5,95,64,056	5,92,64,607
Wheat flour	„	530,083			50,10,823		
Other sorts	„	2,120,168			1,30,49,591		
Fodder, Bran and Pollards ...	tons.	3,523	2,900	2,063	3,50,885	3,08,580	2,43,374
Gums and Resins	cwts.	24,669	28,255	22,849	6,18,363	10,23,938	11,08,202
Hemp (Raw)	„	248,435	306,157	89,058	52,59,463	88,39,019	43,25,395
Hides and Skins—							
Hides	No.	* 808,518	Not available	872,997	*95,34,478	1,47,75,694	78,50,672
Do.	cwts.	66,718	129,303	71,092			
Skins	No.	9,187,980	Not available	5,086,102	1,58,39,570	3,09,71,152	1,14,90,187
Do.	cwts.	186,020	232,841	106,528			

* Inclusive of 45,468 Nos. (value Rs. 5,62,041) exported on Government Account.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1916.	1917.	1918.	1916.	1917.	1918.
					Rs.	Rs.	Rs.
Manures (Bones and other kinds)	tons.	6,820	3,235	4,853	6,65,687	3,49,177	5,78,926
Metals and Ores—							
Manganese ore	,,	374,450	Not available.	Not available.	64,69,561	47,20,670	30,85,316
Ores, other sorts	,,	63			50,916	12,649	
Metals	,,	6,786	1,600	210	12,24,756	7,20,892	2,08,675
Oils:—							
Teelseed	gallons.	122,991	135,371	115,926	2,36,830	2,53,991	2,77,488
Cocoanut	,,	5,664	42,688	689,445	12,948	78,062	18,24,908
Castor	,,	104,814	144,855	411,671	2,11,128	3,09,087	9,81,235
Ground nut	,,	40,372	9,824	126,088	66,671	27,558	3,30,095
Linseed	,,	860	1,438	416,186	2,441	4,070	16,03,209
Sandalwood	,,	.....	.....	*8,459	.....	.....	*16,78,719
Other Sorts.	,,	51,999	26,237	69,870	6,43,802	12,87,991	10,81,037
Oil-Cakes	cwts.	379,960	111,906	130,579	18,67,793	5,78,128	4,67,943
Paraffin Wax	,,	.....	159	29	.....	4,490	634
Seeds—							
Linseed	,,	5,367,994	2,647,481	2,410,601	4,92,44,268	2,61,54,527	2,57,54,676
Cotton	,,	1,647,130	101,028	4,754	61,53,318	3,85,118	30,168
Rape	,,	465,765	428,558	147,085	36,57,340	36,39,397	16,74,938
Gingelly	,,	982,848	910,199	50,261	89,77,198	95,15,908	6,20,972
Poppy	,,	93,467	106,899	38,012	8,18,154	10,03,707	5,43,723
Groundnut	,,	1,049,536	1,634,262	72,8•7	88,60,988	1,61,68,736	11,22,086
Castor	,,	1,849,993	1,459,136	1,527,802	1,39,93,852	1,23,33,026	1,96,92,955
Mowra	,,	102,640	2,000	.....	4,68,354	9,000	.....
Mustard	,,	111,711	37,062	32,292	15,94,966	5,87,304	6,18,136
Niger	,,	15,028	16,928	.....	1,10,851	1,07,674	.....

Essential ... ... „	*72,960*	*88,891*	*77,180*	*16,64,824*	*19,93,488*	*16,02,674*
Other sorts... ... ... „	8,424	8,420	3,379	72,660	98,010	43,891
Copra or Cocoanut Kernel ... ... „	22,145	6,009	9,336	4,59,477	1,32,419	1,57,916
Tallow ... ... „	4,130	4,881	3,766	1,26,969	1,64,610	1,12,918
Tobacco ... ... lbs.	5,142,016	Not available.	Not availab'e.	11,86,329	13,36,696	20,03,202
Wool, Raw ... ... „	23,273,159	25,054,594	36,783,387	2,28,75,623	2,66,27,776	4,72,60,014
„ Shawls ... ... No.	1,282	13	195	5,155	255	1,330
„ Carpets and Rugs ... ... lbs.	776,068	377,432	75,090	13,48,891	9,53,724	2,65,784
„ Manufactures other sorts ... value.	.....	.....	.....	41,114	18,720	21,466
All other articles ... ... „	.....	.....	.....	58,81,102	84,00,801	74,94,626
Total Value Rs. ..	.....	.....	.....	61,57,58,507	70,18,97,640	65,85,61,990
FOREIGN MERCHANDISE.						
Apparel ... ... value.	.....	.....	.....	6,13,785	4,01,050	14,89,122
Articles of Food and Drink other than Grain, Pulse and Flour—						
Fish (excluding Canned Fish) ... cwts.	4,389			3,42,969		
Fruits and Vegetables, Dry ... „	147,312			48,36,889		
Do. Fresh ... value.	.....			680		
Provisions and Oilmanstores ... „	.....			12,11,506		
Sugar 16 Dutch Standard and above cwts.	258,045	Figures not available.	Figures not available	45,32,726	1,68,56,810	2,20,47,384
Sugar 15 „ „ „ below. „	1			11		
Confectionery ... ... „	583			38,023		
Spices ... ... lbs.	2,568,530			9,31,522		
Tea, Black and Green ... ... „	764,418			5,60,345		
Liquors;—Ale, Beer and Porter gallons.	101,266			1,91,427		
Do. Other Sorts. ... ... „	12,135			1,21,346		
Salt ... ... cwts.	63			825		
Cotton—Raw ... ... cwts.	801	1,535	975	36,350	1,23,730	1,13,000
„ Twist and Yarn ... ... lbs.	1,046,121	967,200	887,785	8,92,325	9,05,683	18,74,712
„ Piece-Goods and Fents ... ... yds.	63,769,735	62,173,065	94,383,780	1,50,79,241	1,96,00,177	4,43,42,685
„ Shawls and Handkerchiefs ... No.	1,622,784	1,094,476	718,664	4,11,988	4,76,239	5,18,628
„ Hosiery ... ... value.	.....	.....	.....	8,27,989	6,56,243	10,73,534
„ Thread ... ... lbs.	160,856	158,122	143,758	2,32,447	2,47,602	2,94,354
„ Manufactures other sorts ... value.	.....	.....	.....	5,46,669	3,57,711	2,18,466

Figures prior to 1st April 1918 are grouped under Oils other sorts.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS—(*concluded.*).

ARTICLES.	Quantity.			Value.		
	1916.	1917.	1918.	1916.	1917.	1918.
				Rs.	Rs.	Rs.
Chemicals ... ... value.	.....	.....	.....	4,33,469	4,40,848	5,39,309
Drugs and Medicines ... ... „	.....	.....	.....	5,35,670	6,09,698	14,49,606
Gums and Resins ... ... cwts.	48,086	48,106	25,254	11,21,088	15,41,715	12,23,659
Hardware ... ... value.	.....	.....	.....	7,65,846	5,68,803	6,01,142
Ivory, unmanufactured ... ... lbs.	92,554	84,024	82,070	5,00,317	3,91,974	5,28,458
Oils ... ... gallons.	422,130	174,065	70,372	2,24,625	1,44,550	2,70,383
Machinery and Millwork ... ... value.	.....	.....	.....	1,79,370	1,98,732	2,64,690
Matches ... ... gross of boxes.	318,986	128,660	380,936	2,95,040	1,76,864	7,48,444
Papers and Pasteboards ... ... value.	.....	.....	.....	5,42,846	4,60,678	8,40,603
Metals and Ores ... ... Tons.	4,463	833	1,053	14,25,108	7,36,728	7,89,449
Stationery ... ... value.	.....	.....	.....	2,61,196	3,41,671	4,08,906
Silk Raw ... ... lbs.	168,269	6,194	33,704	5,00,727	37,154	2,29,657
„ Yarn, *Noils* and Warps ... ... „	10,143	2,663	44,290	7,906	15,020	58,190
„ Piece-Goods (including Silk mixed with other materials) ... ... yards.	979,154	568,264	1,289,369	8,06,680	6,23,220	20,45,698
Tobacco ... ... lbs.	112,526	Not available	Not available	4,71,637	4,01,209	4,12,027
Umbrellas ... ... No.	73,155	39,159	24,432	1,02,053	62,354	54,039
Wool, Raw ... ... lbs.	2,356,663	470,808	358,512	21,01,325	4,57,170	4,13,905
„ Piece-Goods ... ... yards.	198,179	Figures not available	Figures not available.	2,59,423	9,73,102	12,19,464
„ Shawls, &c. ... ... value.	.....	.....		81,571		
Articles re-exported by Post ... ... „	.....	.....	.....	6,91,807	5,77,596	18,46,558
All other articles ... ... „	.....	.....	.....	41,70,736	37,34,423	42,14,636
Total Value Rs. ...	.....	.....	.....	4,68,90,403	5,21,18,754	9,01,29,608
Grand Total Rs. ...	.....	.....	.....	66,26,48,910	75,40,16,394	74,86,91,598

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1891.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,608	743,478	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,159	416,077
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112

* Compiled from Returns received from the Railway Companies.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1915-1916 *to* 1917-1918.

Articles.	Quantities.			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
				Rs	Rs.	Rs.
Animals—Living ... ... No.	4,572	9,357	7,115	23,82,646	47,30,368	37,32,965
Apparel, including Lamettas ... ... value.	.....	.....	.....	71,44,661	86,06,700	76,09,531
Arms, Ammunition, &c. (excluding Dynamite and other Explosives) ... ... ,,	.....	.....	... ..	3,08,063	3,76,350	2,68,329
Articles imported by Post ... ... ,,	.....	.....	.....	1,17,63,356	1,15,81,520	2,06,81,823
*Boots and Shoes... ... ... pairs.	433,666	525,475	224,081	13,16,432	21,27,292	10,65,098
Building and Engineering Materials ... ... value	.....	.....	.....	25,68,286	27,12,328	21,58,337
*Beltings for Machinery ... ... ,,	.....	.....	.....	21,32,196	31,44,227	47,88,333
Books printed, and printed matter (including Maps and Charts) ... ... cwts.	13,127	14,320	14,477	17,68,549	21,19,712	21,15,306
Brushes and Brooms ... ... Doz.	30,459	115,137	123,208	1,14,302	3,53,147	4,18,114
Cabinetware and Furniture ... ...value.	.....	.....	.....	5,52,641	10,50,592	6,21,465
Canes and Rattans ... ... cwts.	24,751	25,261	32,583	2,37,882	2,41,221	3,22,281
Candles ... ... lbs.	174,144	164,177	328,342	68,770	85,213	1,68,699
Carriages and Carts and parts thereof ... ... value.	.. ...	... ..	.....	2,07,644	2,41,321	2,03,063
Clocks and Watches ... ... No.	236,999	227,462	234,004	9,61,673	9,18,636	11,51,764
Parts of clocks and watches ... ... value.	.....	.....	.....	32,843	53,604	35,404
Coal, Coke, and Patent Fuel ... ... tons.	96,538	33,306	11,250	18,00,669	10,84,967	3,04,219
Coffee ... ... cwts.	6,952	7,708	18,696	2,87,590	3,66,410	7,55,756
Coir Manufactured and unmanufactured ... ... ,,	967	11,647	3,002	5,358	1,29,314	48,895
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... ,,	8,904	10,155	11,772	3,92,573	5,61,691	7,57,944
Cotton—Raw ... . ,,	21,817	31,940	48,758	8,81,436	21,20,166	39,39,066
Do. Waste ... ... ,,	1,002	1,460	6	20,135	26,698	73
Do. Twist and Yarn .. .. lbs.	15,213,804	9,861,577	6,054,720	1,23,86,058	1,31,78,472	1,26,66,506
Do. Piece-Goods including Fents... ... ... yards.	407,527,678	486,047,915	398,218,488	8,14,36,858	13,21,34,548	13,69,93,094
Do Shawls and Handkerchiefs ... ... No.	5,170,475	6,409,535	5,053,112	5,87,704	11,65,340	12,09,637

Cotton—Blankets ... ... lbs.	535,962	287,017	121,534	2,30,977	2,41,341	1,19,663
Do. Canvas ... ... yds.	859,818	2,589,075	914,229	1,99,697	8,87,947	6,38,626
Do. Hosiery, ... value.	.....	.....	.....	16,81,419	42,03,166	16,97,209
Do. Lace and Patent net ... ...yards	1,738,500	2,033,367	2,185,115	6,16,286	12,22,677	21,12,542
Do. Rope ... ... lbs.	342,581	278,228	345,739	2,50,792	2,72,636	5,17,809
Do. Thread ... ... „	694,740	1,382,579	906,447	14,91,405	26,19,563	29,50,451
Do. Manufactures, other sorts ... ... „	694,672	584,247	595,897	6,61,332	7,64,204	9,37,242
Chemical Products and Preparations ... ... value.	.....	.....	.....	56,46,150	76,42,837	1,23,10,725
Cutlery ... ... „	.....	.....	.....	3,26,278	4,55,253	6,22,531
Cycles (other than motor cycles) and parts thereof and accessories ... ... „	.....	.....	.....	3,93,185	3,46,113	3,60,737
Dynamite and other Explosives ... ... cwts.	3,791	2,829	4,966	3,47,150	2,44,804	5,03,307
Drugs, and Medicines (excluding Chemicals and Narcotics). ... ... value.	.. ...	.....	.....	56,82,712	66,01,641	73,75,570
Dyeing and Tanning Substances—						
Aniline and Alizarine Dyes ... ... lbs.	591,336	886,912	2,018,956	12,73,948	56,67,693	89,14,139
Cutch and Gambier... ... ... cwts.	806	604	1,525	17,765	17,947	58,387
Cochineal ... ... „	2,162	1,367	1,175	3,28,720	3,28,403	2,90,768
Saffron ... ... lbs.	50,303	69,890	47,204	11,11,831	11,50,922	9,26,011
Other sorts (including Lac Dye) ... ... cwts.	31,523	63,939	43,235	4,54,022	20,72,584	12,30,659
Earthenware and Porcelain ... ... value.	.....	.....	... .	22,72,927	21,32,896	16,81,014
China Clay ... ... cwts.	.....	440,887	332,178		20,64,950	17,68,895
Fireworks ... ... value.	.....	.....	.....	5,50,735	6,85,322	5,92,941
Fish (excluding Canned Fish) ... ... cwts.	57,789	37,250	31,756	6,16,678	3,36,863	3,50,747
Flax—Canvas ... ... yds.	885,834	1,240,352	524,816	6,81,744	17,79,030	10,89,663
Do. Piece Goods ... ... „	948,204	886,710	588,572	4,03,823	4,84,735	4,02,975
Do. Thread ... ... lbs.	40,366	42,901	110,217	87,355	1,29,680	3,12,450
Do. Manufactures, other sorts ... ... value.	.....	.....	.....	3,40,317	5,37,356	4,32,597
Fodder, Bran and Pollards (excluding Oil-cakes) ... cwts.	3,444	50,485	37,153	15,650	1,14,445	98,955
Fruits and Vegetables (Fresh)... ... ... value.	.....	.....	.....	3,89,244	1,63,517	44,872
Do. Do. (Dry) ... ... cwts.	748,474	751,904	639,227	86,05,783	79,11,468	67,23,952
Glass and Glassware ... ... value.	.....	.....	.....	50,55,575	70,15,196	90,45,461
Gums and Resins ... ... cwts.	79,617	72,885	64,513	12,47,023	15,22,163	15,13,884

*Of Leather and other Materials.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Rice, not in the husk ... ... cwts.	283,856	117,528	13,769	22,09,227	9,32,293	1,21,119
Pulse ... ... ,,	174,112	23,583	887	11,77,392	1,66,096	6,184
Other sorts ... ... ,,	9,278	7,371	2,052	45,658	32,301	28,772
Hemp raw ... ... ,,	1,954	2,888	2,913	49,538	1,07,099	1,44,694
Hardware (excluding Cutlery) ... ... value.	.....	.....	.....	81,43,311	1,18,37,034	1,03,32,780
Electroplated ware ... ... ,,	.....	.....	.....	1,34,008	1,51,676	95,208
Buttons of all sorts ... ... ,,	.. ...	.....	.....	9,08,334	17,25,683	10,35,516
Haberdashery and Millinery ... ... ,,	.... .	.....	.....	50,29,376	66,54,664	46,15,992
Hides ... ... cwts.	2,197	8,615	3,213	2,13,358	6,41,166	2,03,350
Do. ... ... No.	31,178	105,089	29,827			
Skins ... ... cwts.	12,635	17,850	14,544	11,07,421	16,47,111	21,22,824
Do. ... ... No.	1,052,980	1,411,419	1,133,490			
Telephone Materials for Construction & Accessories value.	... ..	.....	.....	2,01,963	2,50,190	1,55,081
Instruments and Apparatus and Appliances and parts thereof—						
Electrical ... ... value.	.....	.....	.....	28,54,427	41,50,517	60,39,528
Musical ... ... ,,	.....	.....	.....	3,93,459	4,63,664	4,01,275
Photographic ... ... ,,	.....	.....	.....	6,13,987	8,33,580	9,09,022
Scientific ... ... ,,	.....	.....	.....	3,19,564	4,60,725	6,81,935
Surgical ... ... ,,	.....	.....	.....	2,63,349	4,96,736	2,66,628
Other sorts ... ... ,,	.....	.....	.....	4,32,039	6,56,021	3,27,980
Ivory, Unmanufactured ... ... lbs.	214,076	332,056	301,637	17,37,174	27,24,993	24,30,124
,, Manufactured ... ... value.	.....	.....	.....	2,15,652	97,650	1,28,223

Jewellery, and Plate of Gold and Silver (excluding Imitation Jewellery, Precious Stones and Pearls unset)	value.	.....	.....	.....	6,34,454	4,09,796	3,00,926
Jute Canvas	yds.	1,817,793	2,348,016	1,137,548	11,30 539	23,94,981	19,15,575
Do. Manufactures, other sorts	value.	.....	.....	.....	88,910	1,15,679	65,120
Precious Stones and Pearls unset	,,	.....	.....	.....	47,80,058	59,71,620	64,85,425
Leather, Saddlery, Harness, &c.	,,	.....	.....	.....	3,42,563	6,25,490	4,85,819
,, Unwrought	cwts.	598	914	149	1,18,847	1,52,140	34,740
Liquors—Ale, Beer, and Porter	gallons.	956,177	1,161,117	765,002	12,53,369	19,65,364	21,06,299
,, Spirits—							
Brandy	,,	108,422	98,780	93,348	9,03,888	10,88,020	12,55,599
Whisky	,,	205,257	203,847	233,970	13,81,165	19,62,711	29,47,800
Other sorts	,,	157,480	170,970	101,400	11,27,511	16,16,286	16,63,575
,, Wines	,,	86,917	102,652	87,269	7,55,046	10,31,439	9,94,314
,, Other sorts	,,	4,862	4,747	4,300	18,146	18,780	20,498
Machinery and Millwork	value.	.....	.....	.....	1,73,31,508	1,78,55,815	1,47,41,098
Sewing and Knitting Machines and parts thereof ..	,,	.....	.....	.....	7,20,001	13,38,836	13,33,970
Typewriters and parts of and Accessories... ...	,,	.....	.....	.....	2,86,277	3,62,494	6,43,048
Mats and Mattings (except coir and Rubber) ...	sq. yds.	6,10,768	5,66,086	5,93,130	1,56,991	1,67,961	2,14,463
Matches, Safety and other	Gross of boxes.	8,682,081	5,426,536	9,160,834	59,47,164	49,67,226	1,22,56,959
Motor Cars and Motor Cycles and parts thereof ...	value.	.....	.....	.....	51,80,060	83,81,158	22,11,668
Metals—Brass	cwts.	9,962	16,194	25,280	7,68.605	15,99,607	30,50,284
,, Aluminium	,,	10,407	561	692	9,74,920	1,44,719	2,18,887
,, Copper Braziers and Sheets	,,	27,791	1,056	907	16,75,532	1,15,607	1,13,723
,, ,, other sorts	,,	10,626	8,462	19,964	7,99,672	10,11,856	32,64,841
,, Mixed or Yellow Metal	,,	17,557	2,704	2,895	9,16,816	2,85,929	3,48,112
,, Lead and Lead ore	,,	30,089	13,454	15,612	6,13,313	3,99,666	5,55,388
,, Quicksilver	lbs.	66,064	51,844	88,358	2,17,997	1,89,154	3,46,785
,, Tin	cwts.	10,155	10,263	5,394	12,90,721	13,73,656	8,35,186
,, Zinc or Spelter	,,	5,263	7,258	13,112	2,28,727	4,55,363	6,67,837
,, Iron	tons.	4,644	4,705	1,689	5,82,660	11,95,708	6,02,652
,, Iron or Steel	,,	88,213	57,648	40,354	1,96,96,601	2,18,42,888	2,13,34,075
,, Steel	,,	18,182	12,102	3,234	27,26 ,029	27,55,942	11,79,223
,, Other sorts	cwts.	9,699	2,694	9,279	3,70,866	2,80,894	4,57,486

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
				Rs.	Rs.	Rs.
Opium ... ... lbs.	68	130	47	13,873	30,297	12,769
Oil Mineral—Kerosine... ... ...gallons.	18,131,966	13,802,167	13,394,111	88,65,676	84,67,192	83,54,615
„ „ Fuel ... ... „	30,25,216	56,60,359	73,69,147	4,42,598	8,74,438	11,68,897
„ „ Lubricating ... ... „	19,36,863	31,39,922	27,57,293	17,50,551	31,52,805	33,70,203
„ „ Other sorts ... ... „	3,31,211	3,32,573	2,96,882	3,52,136	4,15,724	4,57,637
„ all other sorts ... ... „	265,388	190,889	121,515	3,04,297	8,15,663	6,50,603
Oil Cloth and Floor Cloth ... ...sq. yds.	639,501	953,154	269,589	446,337	7,46,758	2,87,306
Paraffin Wax ... ... cwts.	2,198	21	2,332	37,586	895	65,285
Packing, Engine and Boiler of all kinds including Asbestos. value.	... ..	.....	.....	1,08,360	1,76,333	1,45,776
Printing and Lithographing Machinery and Materials excluding paper ... ... „	.....	.....	.....	2,06,407	2,17,193	1,88,787
Paints and Colours ... ... cwt.	90,303	110,987	86,440	28,35,680	47,50,522	31,81,895
Painter's Materials ... ... value.	.....	.. ...	.....	5,47,770	7,77,673	6,04,362
Paper and Pasteboard ... ... „	.....	.....	.....	59,25,877	1,03,23,481	1,08,97,234
Perfumery (excluding Perfumed Spirits) ... ... „	.....	.....	.....	2,15,618	2,09,331	1,52,959
Pitch, Tar and Dammar ... ... cwts.	73,666	99,480	62,994	3,78,301	4,66,343	3,69,085
Polishes and Compositions for application to Leather. value.	.....	.....	.....	1,89,932	3,49,614	3,29,369
„ „ to Metals etc. „	.....	.....	.....	1,46,320	1,89,869	2,02,681
Provisions and Oilmanstores... ... ... „	.....	.....	.....	48,65,115	99,33,068	56,35,133
Railway Plant and Rolling Stock ... ... „	.....	.....	.....	2,03,72,197	64,20,390	15,88,066
Rubber Tyres, and Tubes ... ... No.	144,890	83,529	79,813	18,42,179	22,42,630	33,33,292
„ other manufactures ... ... value.	.....	.....	.....	14,28,059	21,57,833	19,68,036

Seeds :—						
Essential	cwts.	29,249	6,978	4,292	11,07,547	2,21,024	1,92,727
Copra or Cocoanut Kernel...	,,	9,234	87,705	2,09,519	1,21,221	13,46,086	25,76,815
Other sorts	,,	40,124	10,651	11,701	3,85,094	1,91,703	1,17,169
Silk—Raw	lbs.	1,957,951	1,727,797	16,83,984	94,83,400	95,30,778	1,04,33,648
,, Waste	,,	30,267	80,656	78,076	33,493	78,726	1,27,698
,, Piece-Goods (including silk mixed with other materials)	yards.	21,538,455	18,231,039	1,47,11,696	1,82,37,717	1,89,39,700	1,89,02,225
,, Yarn, Noils and Warps	lbs.	845,477	714,704	7,31,401	35,84,253	38,22,356	43,68,942
,, Manufactures, other sorts	,,	32,764	49,059	13,936	1,93,628	3,22,165	2,30,563
Ships, parts of (including Launches & Boats) ...	value.	.....	.....	.....	1,15,948	92,608	3,93,951
Smoker's requisites (excluding Tobacco)	,,	.....	.....	.....	1,50,468	2,86,050	1,23,641
Spices	lbs.	28,998,634	26,650,891	21,417,328	55,24,564	55,94,990	59,75,355
Starch and Farina	cwts.	91,121	114,722	1,74,395	12,86,371	16,86,366	27,64,423
Stone and Marble	,,	80,497	67,350	51,594	1,52,985	1,39,841	1,66,691
Sugar, 16 Dutch Standard and above	,,	3,340,818	2,799,410	27,88,162	5,20,56,364	4,83,56,086	4,86,63,203
Sugar, 15 Dutch Standard and below	,,	7,734	408	3,097	75,404	4,525	29,975
Molasses	,,	33,537	69,263	25,277	67,258	1,68,158	54,860
Confectionery	,,	8,279	7,409	2,145	4,55,012	5,43,546	1,92,260
Saccharin...	lbs.	13,905	3,100	496	1,56,240	75,735	20,587
Shells and Cowries	value	.....	.....	.....	3,39,647	2,98,194	98,259
Stationery (excluding Paper)...	,,	.....	... ...	.....	26,46,852	33,60,666	28,53,726
Soap	cwts.	140,110	161,335	144,935	28,23,089	37,24,293	45,02,508
Tea, Black and Green	lbs.	5,423,150	3,361,820	7,854,123	30,04,423	20,01,251	49,71,424
Tobacco Unmanufactured	,,	34,114	1,32,103	1,64,999	48,077	82,945	1,32,882
Do. Manufactured	,,	5,49,165	11,31,684	10,66,646	18,41,828	45,19,265	51,54,278
Toilet Requisites	value.	.....	.....	.....	7,28,016	8,74,142	11,43,099
Tallow and Stearine (including grease and animal fat)	cwts.	38,150	40,986	14,929	12,89,603	16,53,536	6,66,366
Toys and requisites for games and sports (including Fishing Tackle)	value.	.....	.....	.....	13,30,099	16,01,642	13,46,210
Umbrellas (including Parasols and Sunshades) ...	No.	129,377	237,818	122,823	2,13,202	4,48,050	3,12,196
Umbrella Fittings	value	.....	.....	.....	4,24,828	4,84,919	4,04,728
Wax of all kinds other than Paraffin Wax	cwts.	2,225	4,083	1,778	85,099	1,67,339	79,284
Wool—Raw	lbs.	3,503,115	3,118,637	1,922,351	16,10,650	18,78,676	10,53,044

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded*,)

ARTICLES.	Quantities.			Value.		
	1915-1916.	1916 1917.	1917-1918.	1915-1916.	1916 1917.	1917-1918.
				Rs.	Rs.	Rs.
Wool—Hosiery ... ... lbs.	71,163	150,406	106,913	2,57,700	5,32,769	4,88,337
„ Yarn and Knitting Wool ... . „	39,087	182,381	55,436	1,22,054	8,66,797	2,56,886
„ Piece-Goods ... ... yards.	2,673,435	6,249,766	6,549,761	36,59,910	94,65,152	1,27,95,483
„ Carpets and Rugs ... ... lbs	178,031	239,647	169,764	2,74,541	5,94,248	3,42,603
„ Manufactures, other sorts ... . value.	.....	.....	.....	3,45,489	12,16,811	2,02,548
Wood—Teak ... ...c. tons.	20,715	21,637	22,654	26,45,683	28,51,283	37,69,200
„ Deal and Pine ... ... „	3,439	19,730	21,735	4,06,439	25,69,645	36,85,817
„ Other Timber ... ... „	16,333	17,917	12,445	13,73,118	21,40,515	15,94,871
„ Other Sorts. (Sandal, etc.) ... . value.	.....	.....	.....	1,96,144	1,09,592	1,73,920
„ Manufactures of (excluding Cabinetware and Furniture) ... ... „	.....	.....	.....	1,79,483	2,21,318	2,86,280
All other Articles ... ... „	.....	.....	.....	19,06,214	26,96,416	31,99,238
Total Value ...	.....	.....	.....	44,20,68,800	55,32,56,122	56,81,36,044
Treasure—Gold (Private) ... ... ozs. ...	637,948	2,068,509	Figures not available.	3,99,59,515	11,86,81,500	Figures not available.
„ Silver („) ... ... „ ...	28,107,665	6,254,976		4,67,61,534	1,29,60,648	
Total Treasure ozs. ...	28,745,613	8,323,485		8,67,21,049	13,16,42,148	
Grand Total Rs. ...	.....	.....	.....	52,87,89,849	68,48,98,270	.....

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the Principal Articles exported in the Official Years 1915-1916 *to* 1917-1918.

ARTICLES.	Quantities.			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Apparel ... ... value.	.....	.....	.....	1,58,127	2,81,528	2,70,244
Articles exported by Post ... ... „	.....	.....	.....	63,34,553	66,95,650	74,55,928
Books, Printed and Printed matters ... ... cwts.	6,142	5,669	3,792	3,95,962	3,37,168	2,43,579
Bristles ... ... „	2,808	1,770	1,648	9,27,967	6,35,281	8,90,108
Candles of all kinds ... ... lbs.	50,374	227,445	673,687	16,366	70,997	2,60,630
Chemicals and chemical preparations ... ... value.	.....	.....	.....	8,38,366	20,86,770	4,12,416
Drugs and medicines ... ... „	....	.....	.....	2,06,915	5,87,316	5,10,236
Coffee ... ... cwts.	12,081	60,953	104,067	6,17,880	31,53,631	53,72,349
Coir, unmanufactured and manufactured (excluding Ropes) ... ... „	6,260	9,630	12,571	74,593	1,44,384	1,58,816
Cotton—Raw ... ... „	7,151,457	7,588,582	6,672,702	20,12,48,262	30,69,84,228	38,99,63,355
„ Kapok... ... ... „	8,115	7,223	8,340	2,08,262	2,38,699	2,69,536
„ Twist and Yarn ... ... lbs.	151,731,595	165,874,877	117,467,100	6,56,68,428	7,77,65,095	7,23,26,417
„ Piece-goods ... ...yards.	84,143,628	233,397,099	159,472,236	1,34,43,009	4,25,47,986	4,22,32,767
„ Shawls and Handkerchiefs ... ... No.	271,118	835,997	342,808	83,172	2,71,209	2,04,219
„ Hosiery ... ... value.	.....	.....	.....	1,40,975	1,78,240	1,19,680
„ Thread ... ... lbs.	4,883	252,586	115,581	1,62,095	2,63,306	1,24,081
„ Manufactures, other sorts ... ... value.	.....	.....	.....	3,13,176	8,90,441	14,11,218
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	2,565	8,102	8,922	11,04,377	43,22,927	45,71,803
Myrabollams ... ... „	680,371	527,122	384,585	39,04,006	36,34,424	23,38,603
Turmeric ... ... „	24,584	58,746	48,142	3,22,885	9,50,559	9,33,352
Other sorts ... ... „	587	536	120	7,048	6,884	2,545
Fish(excluding Canned Fish) ... ... „	16,070	18,625	12,854	8,11,065	6,25,050	6,02,838

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
				Rs.	Rs.	Rs.
Fruits and Vegetables (Fresh) ... ... value.	.....	.....	.....	10,04,775	9,31,911	7,11,726
,, ,, (Dry) ... ... cwts.	47,725	94,354	37,977	9,96,658	15,93,389	6,39,086
Fodder, Bran and Pollards (excluding oil cake) ... tons.	2,863	3,583	2,659	2,78,525	3,76,348	2,86,530
Grain, Pulse and Flour—						
Rice not in the Husk ... ... cwts.	619,179	1,537,965	2,269,286	48,31,479	1,26,93,500	1,94,91,384
Wheat ... ... ,,	1,572,441	1,236,288	4,854,974	1,03,75,087	83,53,357	3,27,63,786
Wheat Flour ... ... ,,	462,994	567,013	651,353	44,84,537	53,87,039	72,17,962
Barley ... ... ,,	122,949	719,701	217,463	6,60,283	35,67,777	11,81,632
Gram ... ... ,,	79,712	69,566	166,190	5,04,718	4,89,871	10,45,334
Jawar and Bajree ... ... ,,	752,044	650,390	240,895	39,46,303	35,77,089	15,23,371
Pulse ... ... ,,	422,709	901,377	1,605,665	32,40,986	71,92,117	1,23,61,061
Other Sorts ... ... ,,	15,488	39,264	19,744	86,573	2,44,211	1,39,192
Gums and Resins ... ... ,,	23,131	30,701	24,361	4,85,963	8,48,400	9,97,472
Hides and Skins—						
Hides ... ... ,,	49,090	109,398	87,771	68,10,029	1,39,63,035	1,01,70,979
,, ... No.	494,687	1,351,477	1,087,479			
Skins ... ... cwts.	150,441	226,091	175,461	1,02,11,353	2,52,52,751	2,11,26,685
,, ... No.	6,610,427	11,378,227	8,180,969			
Jute Manufactures ... ... value.	.....	.....	.....	5,70,747	16,23,172	13,79,506
Hemp raw ... ... cwts.	233,585	344,936	151,797	41,87,880	81,87,539	48,10,453
Horns, Tips and pieces of Horn and Hornmeal ... ,,	11,827	20,927	7,811	3,20,541	5,91,460	1,97,905
Lac shell and others ... ... ,,	45	94	600	2,924	7,880	64,000
Manures—Bones ... ... tons.	4,591	6,497	4,061	3,93,615	5,67,975	3,57,731
,, others ... ... ,,	1,140	1,060	997	1,61,512	1,51,592	2,25,708
Mica ... ... cwts.	1,455	1,049	3,761	69,120	49,982	1,00,467

Metals and Ores:—											
Manganese Ore	...	...	...	...	...	tons.	392,915	394,146	247,608	66,73,031	68,55,926	43,10,391
Other Sorts	...	...	...	...	...	...	377	7,775	1,159	2,45,187	17,49,699	3,10,828
Oils—												
Essential	...	...	...	...	...	gallons.	18,792	16,884	26,389	6,16,778	6,01,458	21,80,691
Cocoanut	...	...	...	...	...	,,	6,300	3,698	209,297	13,480	9,116	4,54,259
Castor	...	...	...	...	...	,,	21,623	107,562	331,927	38,146	2,20,874	6,82,788
Groundnut	...	...	...	...	...	,,	25,035	24,123	11,325	39,860	40,846	30,772
Gingelly	...	...	...	...	...	,,	103,049	159,972	129,225	1,86,925	2,98,137	2,44,031
Other Sorts	...	...	...	...	...	,,	7,302	28,025	26,879	15,762	53,496	40,128
Oil Cakes	...	...	...	...	...	...	431,619	331,481	97,089	20,08,066	17,18,050	4,34,592
Paraffin Wax	...	...	...	...	...	,,	158	164	119	3,375	4,395	3,560
Provisions and Oilmanstores			...	...	...	value.	.....	.....	.....	21,61,778	35,23,346	33,58,318
Seeds—												
Linseed	...	...	...	...	...	cwts.	1,718,780	5,738,828	2,229,844	1,42,33,781	5,46,16,871	2,18,82,901
Rapeseed	...	...	...	...	...	,,	581,230	500,663	289,548	44,55,315	40,68,998	24,39,880
Gingelly	...	...	...	...	...	,,	247,619	1,536,070	227,238	22,13,086	1,49,37,837	25,38,017
Poppy	...	...	...	...	...	,,	134,475	109,930	89,737	12,07,357	9,40,284	4,15,972
Castor	...	...	...	...	...	,,	1,554,744	1,716,876	1,617,411	1,07,41,808	1,32,72,827	1,45,28,395
Groundnuts	...	...	...	...	...	,,	482,289	1,562,040	860,148	35,83,672	1,42,18,565	88,54,640
Cotton	...	...	...	...	...	,,	1,801,788	748,473	4,039	62,66,869	28,82,012	24,665
Mustard	...	...	...	...	...	,,	59,149	121,095	35,049	7,91,916	17,60,282	5,90,925
Niger	...	...	...	...	...	,,	5,586	31,314	.....	87,238	2,14,494	.....
Mowra	...	...	...	...	...	,,	80,997	84,795	.....	3,41,575	3,97,194	.....
Essential	...	...	...	...	...	,,	73,661	80,197	114,817	13,94,864	17,82,979	21,80,842
Other Sorts	...	...	...	...	...	,,	9,641	8,679	2,929	84,576	78,179	33,487
Copra or Cocoanut Kernal			...	...	...	,,	716	26,833	8,088	18,760	5,53,084	1,81,952
Spices	...	...	...	...	...	lbs.	8,404,484	9,417,627	12,669,604	23,67,950	27,90,579	53,02,016
Sugar, 16 Dutch Standard and above					...	cwts.	15,661	30,369	37,000	2,96,692	6,93,114	9,26,115
Sugar, 15 Dutch Standard and below					...	,,	4,854	5,476	1,773	71,239	86,093	27,471
Confectionery	...	...	...	...	...	,,	12	147	114	594	5,617	17,881
Tea, Black	...	...	...	...	...	lbs.	11,195,037	3,721,750	9,054,840	91,89,174	29,98,803	73,24,540
Tobacco, unmanufactured			...	...	...	,,	6,343,050	6,242,424	5,465,693	11,89,254	11,52,907	12,70,541
,, Manufactured			...	...	...	,,	96,343	3,18,365	800,747	78,752	3,87,415	4,21,489
Tallow and Stearine	...	...	...	...	...	cwts.	2,934	5,507	4,489	91,679	1,74,886	1,52,881

FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	191 -1917.	1917-1918.
				Rs.	Rs.	Rs.
Silk—Raw ... ... lbs.	64,478	302,095	99,573	58,379	6,46,470	2,15,886
„ Piece Goods (including Goods mixed with other Materials) ... ... yds.	46,328	82,820	73,443	58,656	1,16,022	1,02,109
„ Goods other sorts ... ... lbs.	6,183	.....	835	4,919	.....	5,800
Wax of all kinds... .. .. cwts.	997	3,921	718	93,132	3,75,863	76,457
Wool—Raw ... ... lbs.	24,802,961	27,153,569	27,159,769	1,90,95,038	2,73,15,873	3,04,82,457
„ Shawls ... ... No.	557	1,158	13	3,084	4,955	255
„ Carpets and Rugs ... ... lbs.	455,923	330,527	227,403	9,10,403	14,90,317	7,90,331
„ Manufactures other sorts ... ... value.	.....	... ...	.....	46,108	56,951	17,688
Wood—Timber ... ...c.tons.	2,474	873	147	3,44,447	1,49,035	27,654
„ Other sorts ... ... value.	.....	.....	.....	2,98,442	5,72,855	1,98,151
„ Manufacture of (other than Cabinetware and Furniture) ... ... „	.....	.....	.....	27,659	39,744	27,689
All other Articles ... ... „	.....	.....	.....	12,80,419	27,55,899	14,11,054
Total Value Rs. ...	.....	.....	.....	44,33,74,772	71,48,73,495	76,14,36,629
FOREIGN MERCHANDISE.						
Animals Living ... ... No.	141	110	32	96,750	84,034	2,57,500
Articles re-exported by Post .. .. value.	.....	.....	.....	3,54,390	6,97,577	8,94,745
Apparel ... ... „	.....	.....	.....	8,81,550	6,26,025	4,62,239
Chemicals and Chemical preparations ... ... „	... ...	.....	.....	2,30,147	5,83,929	3,15,659
Cutlery ... ... „	.....	.....	.....	63,804	62,218	26,251

Coffee ... ... cwts.	5,054	3,074	10,572	2,40,301	1,47,182	5,25,955
Cotton—Raw ... ... ,,	.....	1,046	2,265	.....	56,400	2,16,680
,, Twist and Yarn ... ... lbs	754,898	1,508,636	665,375	6,24,527	12,94,045	5,98,105
,, Piece-goods ... ...yards.	34,872,939	86,566,653	73,065,626	75,99,161	2,18,57,197	2,82,71,797
,, Shawls and Handkerchiefs ... ... No.	785,686	1,703,524	854,058	1,62,216	4,75,131	4,52,156
,, Hosiery ... ... value.	.....	.....	.....	5,19,901	9,73,579	7,35,138
,, Thread... ... ... lbs.	1,38,329	264,292	148,655	1,71,982	3,12,078	2,12,152
,, Manufactures other sorts ... ... value	.....	.....	.....	4,01,544	3,48,445	2,61,816
Haberdashery and Millinery ... ... ,,	.....	.....	.....	1,92,289	1,83,332	1,87,432
Drugs and Medicines ... ... ,,	.....	.....	.....	4,21,771	7,47,556	4,87,220
Earthenware and Porcelain ... ... ,,	.....	.....	.....	1,15,005	3,07,359	2,81,678
Gums and Resins ... ... cwts.	43,126	56,296	35,971	8,09,156	16,13,938	11,68,058
Glass and Glassware ... ... value.	.....	.....	.....	3,47,591	6,23,746	5,43,732
Hardware ... ... ,,	.....	.....	.....	5,11,096	9,00,862	4,01,293
Ivory, unmanufactured ... ... lbs.	37,910	122,759	72,226	1,97,612	6,51,366	3,52,084
Horns Tips and Pieces of Horn ... ... cwts.	123	86	30	96,153	1,05,586	44,573
Instruments, Apparatus and Appliances and parts thereof.						
Electrical ... ... value.	.....	.....	.....	29,939	38,037	44,083
Musical ... ... ,,	.....	.....	.....	38,002	30,853	16,690
Other sorts ... ... ,,	.....	.....	.....	83,289	77,412	62,252
Fish (excluding Canned Fish) ... ... cwts.	4,511	6,624	5,710	5,44,640	5,82,060	6,44,586
Fruits and Vegetables Fresh ... ... value.	.....	.....	.....	49	2,296	3,818
Do. Dry ... ... cwts.	135,705	145,230	112,133	36,35,832	48,90,454	41,00,835
Provisions and Oilmanstores ... ... ,,	9,403	29,357	15,318	4,10,971	14,25,264	4,99,752
Liquors:—Ale, Beer and Porter ... ... gallons.	16,860	116,476	58,796	34,887	2,20,240	1,58,950
,, Spirits—whisky ... ... ,,	2,343	5,865	2,394	22,643	55,081	30,245
,, ,, Other sorts... ... ... ,,	2,355	5,958	2,944	18,195	52,273	21,855
,, ,, Other sorts... ... ... ,,	1,965	2,934	1,293	22,485	41,950	20,554
Metals and Ores ... ... tons.	4,367	3,943	580	8,44,845	14,68,077	5,89,062
Machinery and mill work ... ... value.	.....	.....	.....	1,90,353	2,42,658	1,60,079
Papers and Pasteboard ... ... ,,	.....	.....	.....	1,86,024	6,54,184	7,05,064
Oils ... ... gallons.	207,875	531,107	24,167	1,06,105	3,06,071	36,973
Rice not in husk ... ... cwts.	29,312	45,738	48,402	2,58,028	4,10,688	4,32,364
Shells and cowries ... ... value.	.....	.....	.....	1,23,307	2,27,184	31,175

FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS—(*concluded*).

ARTICLES.		Quantities.			Value.		
		1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
					Rs.	Rs.	Rs.
Silk—Raw	lbs.	161,812	12,475	16,384	4,81,502	52,263	1,08,394
„ Yarn, Noils and Warps	„	2,846	10,769	28,388	7,695	10,406	43,020
„ Piece-goods (including silk mixed with other materials)	yards.	992,074	1,062,698	660,823	7,24,152	9,63,192	9,21,229
„ Manufactures other Sorts	lbs.	918	1,638	1,081	6,859	6,304	7,703
Sugar, 16 Dutch Standard and above	cwts.	137,005	356,314	674,488	23,04,709	63,72,385	1,38,06,007
Sugar, 15 Dutch Standard and below	„	.....	1	.....	.....	11	.....
Confectionery	„	184	847	147	10,384	53,769	13,924
Spices	lbs.	2,832,318	2,551,356	4,377,290	10,76,261	9,40,388	19,52,645
Tea, Black and Green	„	1,367,159	697,241	423,239	10,69,121	5,17,528	3,60,949
Tobacco, Unmanufactured	„	.....	88,566	46,224	.....	15,760	12,707
„ Manufactured	„	1,34,054	1,33,584	1,15,719	1,92,805	5,86,186	3,94,997
Umbrellas including parasols and sunshades	No.	62,660	79,831	38,820	72,962	1,13,934	72,298
Wool—Raw	lbs.	1,335,908	2,510,421	266,650	9,07,213	22,39,920	2,81,030
Do. Piece-goods	yards.	267,636	194,810	233,781	3,05,084	3,52,362	9,74,928
Do. Manufactures other Sorts	value.	.....	.....	.....	88,614	77,440	3,11,576
All other Articles	„	.....	.....	.....	27,55,558	29,27,765	28,59,212
Total Value	Rs.	.....	.....	.....	3,05,89,609	5,86,00,965	6,58,75,719
Total Indian and Foreign Merchandise	Rs.	.....	.....	.....	47,39,64,381	77,34,74,460	82,73,12,348
Treasure—Gold (Private)	ozs.	1,065,997	Figures not available.	Figures not available.	6,22,36,194	Figures not avilable.	Figures not available.
„ Silver (do.)	„	1,658,943			43,95,267		
Total Treasure	ozs.	2,724,940			6,66,31,461		
Grand Total	Rs.	.....	.....	.....	54,05,95,842	.....	.....

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1891 *to* 1918.

Year.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	F. P. Bales.	F. P. Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1891	1,028,417	56,695	4,773,505	1,462,833	1,243,077	13,310,857	486,222
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,622,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,782
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,604,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,603	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293
1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	828,110
1910	1,153,283	68,059	2,546,288	2,137,828	2,864,185	1,673,016	1,158,387
1911	776,417	62,721	4,905,089	1,384,053	2,016,231	3,326,327	885,285
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	758,273
1913	736,262	63,244	3,713,812	1,042,510	1,695,999	4,997,989	618,587
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	827,219
1915	403,322	82,456	1,603,837	543,494	150,068	1,593,092	644,948
1916	293,876	77,109	5,410,560	451,782	1,130,405	545,656	422,965
1917	358,378	84,151	2,630,619	821,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,487,714	800,061

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which tries at Ports in British India in each

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1908-1909 ...	1,124	94,353	2,236	5,477,186	3,360	5,571,539	312	24,403
909-1910 ...	869	81,719	2,203	5,469,139	3,072	5,550,858	300	25,423
910-1911 ...	764	72,713	2,186	5,608,924	2,950	5,681,637	605	44,458
1911-1912 ...	792	74,163	2,321	5,944,606	3,113	6,018,769	447	34,336
1912-1913 ...	753	74,624	2,335	6,206,570	3,088	6,281,194	374	30,497
1913-1914 ...	707	59,280	2,461	6,725,603	3,168	6,784,883	393	32,420
1914-1915 ...	735	64,034	2,155	4,996,121	2,890	5,060,155	435	29,780
1915-1916 ...	841	76,169	2,018	4,276,172	2,859	4,352,341	502	39,515
1916-1917 ...	1,305	111,490	1,944	3,938,226	3,249	4,049,716	797	66,085
1917-1918 ...	1,440	131.528	1,905	3,278,911	3,345	3,410,439	*	*

CLEAR

1908-1909 ...	1,134	102,365	2,447	5,920,231	5,581	6,022,596	159	8,866
1909-1910 ...	951	91,787	2,718	6,847,947	3,669	6,939,734	132	6,754
1910-1911 ...	1,145	104,520	2,726	6,968,757	3,871	7,073,277	229	7,477
1911-1912 ...	1,129	98,315	2,986	7,730,295	4,115	7,828,610	76	4,804
1912-1913 ...	992	92,811	3,113	8,289,177	4,105	8,381,988	74	6,804
1913-1914 ...	1,033	88,211	2,979	8,163,976	4,012	8,252,187	74	5,650
1914-1915 ...	1,128	93,243	2,578	5,890,335	3,706	5,983,578	51	3,136
1915-1916 ...	1,493	133,089	2,776	5,689,745	4,269	5,822,834	51	3,737
1916-1917 ...	2,349	201,676	2,836	5,688,762	5,185	5,890,438	89	6,027
1917-1918 ...	3,085	272,748	2,774	5,224,733	5,859	5,497,481	*	*

* Detailed Figures not received up to the time of

EIGN TRADE.

Entered and Cleared with cargoes and in Ballast, from and to Foreign Coun-
Official Year from 1908-1909 *to* 1917-18.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
410	870,640	722	895,043	1,436	118,756	2,646	6,347,826	4,082	6,466,582
708	1,698,790	1,008	1,724,213	1,169	107,142	2,911	7,167,929	4,080	7,275,071
765	1,869,630	1,370	1,914,088	1,369	117,171	2,951	7,478,554	4,320	7,595,725
921	2,301,772	1,368	2,336,108	1,239	108,499	3,242	8,246,378	4,481	8,354,877
946	2,415,936	1,320	2,446,438	1,127	105,121	3,281	8,622,506	4,408	8,727,627
738	1,806,776	1,126	1,839,196	1,100	91,700	3,194	8,532,379	4,294	8,624,079
612	1,222,610	1,047	1,252,390	1,170	93,814	2,767	6,218,731	3,937	6,312,545
851	1,646,508	1,353	1,686,018	1,343	115,684	2,869	5,922,675	4,212	6,038,359
962	1,776,029	1,759	1,842,114	2,102	177,575	2,906	5,714,255	5,008	5,891,830
*	*	2,154	1,389,229	*	*	*	*	5,499	5,249,668

ED.

179	412,779	338	421,645	1,293	111,231	2,626	6,333,010	3,919	6,444,241
161	375,532	293	382,286	1,083	98,541	2,879	7,223,479	3,962	7,322,020
142	317,222	370	324,699	1,376	111,997	2,868	7,285,979	4,241	7,397,976
196	428,144	272	432,948	1,205	103,119	5,182	8,158,439	4,387	8,261,558
162	367,972	236	374,776	1,066	99,615	3,275	8,657,149	4,341	8,756,764
237	504,492	311	510,142	1,107	93,861	3,216	8,668,468	4,323	8,762,329
266	558,626	317	561,762	1,179	96,879	2,844	6,448,961	4,023	6,545,840
102	287,372	153	291,109	1,544	136,826	2,878	5,977,117	4,422	6,113,943
104	166,668	193	172,695	2,438	207,703	2,940	5,855,430	5,378	6,063,133
*	*	101	120,714	*	*	*	*	5,960	5,618,195

Publication of this report.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1908-1909 ...	215	24,238	628	1,713,946	843	1,738,184	1	114
1909-1910 ...	143	16,252	634	1,679,800	777	1,696,052	7	796
1910-1911 ...	137	19,982	568	1,602,384	705	1,622,266	2	268
1911-1912 ...	146	19,383	648	1,810,318	794	1,829,701	1	160
1912-1913 ...	168	20,464	650	1,893,534	818	1,918,998	1	177
1913-1914 ...	142	14,882	662	1,992,169	804	2,007,051	...	.....
1914-1915 ...	159	15,728	557	1,656,794	716	1,672,517	...	.....
1915-1916 ...	223	20,307	453	1,362,636	676	1,382,943	...	.....
1916-1917 ...	281	26,382	437	1,299,299	718	1,325,681	...	.....
1917-1918 ..	331	39,183	374	1,051,127	705	1,090,310	14	17,198

CLEAR

1908-1909 ...	139	16,006	455	1,283,383	594	1,299,389	...	.....
1909-1910 ...	103	11,568	525	1,464,946	628	1,476,514	...	.....
1910-1911 ...	130	16,167	557	1,542,485	687	1,558,652	...	.....
1911-1912 ...	121	13,522	541	1,520,104	662	1,533,626	...	.....
1912-1913 ...	118	16,028	571	1,610,650	689	1,626,673	...	.....
1913-1914 ...	113	12,055	619	1,818,005	782	1,880,060	...	.....
1914-1915 ...	117	12,503	463	1,359,300	580	1,871,803	...	.....
1915-1916 ...	211	21,466	459	1,297,026	670	1,318,492	2	282
1916-1917 ...	252	24,999	493	1,380,485	745	1,405,484	1	615
1917-1918 ...	466	54,362	430	1,203,348	896	1,257,710	1	26

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1908-1909 *to* 1917-18.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
29	50,672	80	50,786	216	24,352	657	1,764,618	873	1,788,970
113	265,680	120	266,476	150	17,048	747	1,945,480	897	1,962,528
86	224,054	88	224,322	189	20,200	654	1,826,388	793	1,846,588
109	269,291	110	269,451	147	19,543	757	2,079,609	904	2,099,152
104	276,013	105	276,190	164	20,641	754	2,169,547	918	2,190,188
101	271,281	101	271,281	142	14,882	763	2,263,450	905	2,278,332
56	145,705	56	145,705	159	15,723	613	1,802,499	772	1,818,222
158	389,689	158	389,689	223	20,307	611	1,752,325	834	1,772,632
200	372,751	200	372,751	281	26,382	637	1,672,050	918	1,698,432
60	141,810	74	143,529	345	40,902	434	1,192,937	779	1,233,839

ED.

49	113,149	49	118,149	139	16,006	504	1,396,532	643	1,412,538
46	122,199	46	122,199	103	11,568	571	1,587,145	674	1,598,713
36	108,541	36	108,541	130	16,167	593	1,651,026	723	1,667,193
47	136,076	47	136,076	121	13,522	588	1,656,180	709	1,669,702
26	80,335	26	80,335	118	16,023	597	1,690,985	715	1,707,008
38	121,231	38	121,231	113	12,055	657	1,939,236	770	1,951,291
67	188,055	67	188,055	117	12,503	530	1,547,355	647	1,559,858
27	71,633	29	71,915	213	21,748	486	1,368,659	699	1,390,407
63	44,422	64	45,037	253	25,614	556	1,424,907	809	1,450,521
12	28,872	13	28,898	467	54,388	442	1,232,220	909	1,286,608

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1917-1918.

From Official Returns.] [*Year ending 31st March* 1918.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of [0000's omitted.]		Yarns. Millions of [0000's omitted.]	Percentage of Goods.	Percentage of Yarns.	Total Weight. Millions of lbs. 0000's omitted.]	Total Weight. Per-centage.	Lakhs of Rupees. [000's omitted.] Goods.	Lakhs of Rupees. [000's omitted.] Yarns.	Percentage of Goods.	Percentage of Yarns.	Total Value in Lakhs of Rupees. [000's omitted.]	Per-centage.
	Yards.	lbs.	lbs.	%	%		%						%
Foreign Ports	159·47	*39·87	117·46	37·84	73·38	157·33	59·28	†422·33	723·26	37·21	68·29	‡1,145·59	52·21
Indian Ports	161·16	*40·29	15·59	38·25	9·74	55·88	21·05	(a) 4,27·68	1,12·74	37·68	10·65	(b) 5,40·42	24·63
Interior by Rail	*100·76	25·19	27·02	23·91	16·88	52·21	19·67	§2,84·96	§2,23·04	25·11	21·06	§5,08·00	23·16
Total Indian ...	261·92	65·48	42·61	62·16	26·62	108·09	40·72	7,12·64	3,35·78	62·79	31·71	10,48·42	47·79
Grand Total ...	421·39	105·35	160·07	100·00	100·00	265 42	100·00	1,134·97	1,059·04	100·00	100·00	2,194·01	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 440·92 lakhs; or,
‡ Inclusive of Yarns, Rs. 1,164·18 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(a) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 4,35·90 lakhs; or,
(b) Inclusive of Yarns, Rs. 5,48·65 lakhs.

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1916-1917.

From Official Returns.] [*Year ending 31st March* 1917.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of (0000's omitted.)		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees. (000's omitted.)		Percentage of		Total Value in Lakhs of Rupees (000's omitted).	Per-centage.
				Goods.	Yarns.	Millions of lbs. (0000's omitted.)	Per-centage.			Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	233·40	*58·35	165·87	47·24	82·77	224·22	69·22	†425·48	777·65	44·54	81·89	‡1,203·13	63·16
Indian Ports	171·34	*42·84	16·16	34·68	8·06	59·00	18·21	(a) 3,64·45	81·37	38·15	8·57	(b) 4,45·82	23·40
Interior by Rail	* 89·35	22·34	18·37	18·08	9·17	40·71	12·57	§ 165·30	§ 90·66	17·31	9·54	§2,55·96	13·44
Total Indian ...	260·69	65·18	34·53	52·76	17·23	99·71	30·78	5,29·75	1,72·03	55·46	18·11	7,01·78	36·84
Grand Total ...	494·09	123·53	200·40	100·00	100·00	323·93	100·00	955·23	949·68	100·00	100·00	1,904·91	100·00

* Assuming 4 yards to be the equivalent of 1 lb., and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 441·46 lakhs; or,
‡ Inclusive of Yarns, Rs. 1,219·11 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(*a*) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 374·69 lakhs; or,
(*b*) Inclusive of Yarns, Rs. 4,56·06 lakhs

Foreign Countries to which Grey Cotton Piece-Goods of Indian manufacture have been exported from Bombay since 1912-1913.

(*From Government Returns.*) *Years ending* 31*st March.*

To	In lakhs of yards (000's omitted).					
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
Aden and Dependencies	90·48	51·63	86·20	168·99	580·88	141·38
Ceylon	·46	·22	·40	1·02	·91	3·29
Straits Settlements including Labuan.	1·66	·81	2·46	1·08	15·83	24·65
China-Hongkong	·79	·61	·92	·40	·80	...
China, Shanghai, etc.	8·55	5·99	·36	2·66	2·30	...
Mauritius and Dependencies ...	17·12	11·11	17·49	25·47	19·11	24 58
Zanzibar and Pemba	6·00	4·38	3·36	8·75	50·52	21·93
East African Protectorate ...	37·08	29·77	26·12	36·24	206·76	45·89
Seychelles	·44	·04	·18	·69	1·73	·52
Turkey-Asiatic	57·14	102·29	36·72	62·49	162·60	104·13
Arabia-Bahrein, Muscat, etc. ...	17·66	11·57	13·61	22·23	74·71	30·53
Persia	36·31	36·69	27·76	51·62	179·27	147·17
Egypt	10·42	19·75	8·66	38·22	77·94	91·77
Madagascar	·04	·16	...	·76	8·15	3·75
Siam	21·32	21·27	15·62	21·87	37·13	33·19
Portuguese East Africa	46·36	45·01	42·67	56·07	79·76	33·94
German „ „	69·41	55·89	24·58	...	·98	1·85
Italian „ „	3·87	4·38	2·92	22·40	44·80	13·44
French Somaliland	·87	18·36	7·43	3·43	...	7·49
Natal	·02	·04	·06	·26	5·14	7·29
Other Countries	·02	·02	·01	·07	2·51	5·96
Total Grey Piece-Goods ...	426·02	420·49	317·53	524·72	1,550·78	742·75
Value in Lakhs of Rupees ...	69·92	67·33	49·14	72·91	250·65	167·58

Foreign Countries to which Indian Yarns have been exported from Bombay since 1912-13.

(*From Government Returns.*) *Years ending* 31*st March.*

To	In Lakhs of lbs. (000's omitted).					
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
United Kingdom	6·68	3·02	4·55	22·78	23·22	6·32
Malta and Gozo	1·72	1·46	1·30	·32	·56	...
Germany	...	...	...	...	...	...
Holland	...	...	...	...	...	...
Belgium	...	...	...	...	...	...
France	...	·08	...	...	...	...
Spain	...	...	...	...	...	...
Italy	...	...	·02	1·32	·10	·08
Austria Hungary...	·84	·26	...	...	...	...
Bulgaria	·20	·46	·25	...	...	...
Roumania	·20	...	·28	...	...	...
Greece	...	...	...	...	...	...
Aden and Dependencies... ...	20·85	15·07	14·50	24·16	5·45	10·44
Ceylon	·82	·65	·78	1·80	1·31	1·54
Straits Settlements including Labuan	42·04	44·91	45·77	44·29	45·55	34·38
China-Hongkong..	900·63	900·74	621·23	682·31	654·02	441·71
China, Shanghai, etc.	818·85	765·32	492·04	585·47	760·97	554·59
Japan	...	...	...	...	...	·45
Zanzibar and Pemba	·52	·30	·42	·38	·55	·23
East African Protectorate ...	·18	·36	·19	·30	·14	·09
Turkey in Europe	5·18	2·34	1·95	...	...	...
Turkey in Asia	64·09	72·60	44·95	·77	1·82	5·52
Arabia-Bahrein, Muscat, etc. ...	8·28	4·94	4·92	4·56	17·24	5·31
Persia	18·74	18·10	17·67	25·83	54·81	24·19
Java	2·37	2·47	·90	7·07	10·14	5·01
Celebes and other Islands ...	...	·03	2·23	·42	...	·02
Siam	2·72	3·25	5·14	8·28	11·08	11·72
Phillippines	·21	·45	·29	·14	·74	·22
Egypt	21·08	16·10	15·24	56·04	70·24	72·18
Tripoli	1·51	4·57	2·17	...	...	...
French Somaliland	·09	·58	·87	·15	·04	·07
Portuguese, German and Italian East Africa	·75	1·10	·67	·81	·47	·26
Other Countries	·04	·05	...	·12	·30	·31
Total Yarns ...	1,918·59	1,859·21	1,278·33	1,517·32	1,658·75	1,174·57
Value in lakhs of Rupees ...	927·07	921·00	603·74	656·68	777·65	723·26

RULES AND REGULATIONS

OF THE

Bombay Chamber of Commerce.

(Revised and adopted down to the Annual General Meeting of the Chamber held on 2nd April 1919.)

1. THE objects and the duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of the Bombay Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

2. There shall be two classes of members of the Chamber, namely, Chamber Members and Associate Members. The number of members of either class shall be unlimited.

3. Every member elected previous to the 25th day of March, 1918, shall be a Chamber Member.

4. Every person being a British subject engaged or interested in mercantile pursuits shall be eligible for election as a Chamber Member or as an Associate Member.

5. Every person not being a British subject similarly engaged or interested other than a subject of a State with which the British Empire was at war on the 25th day of March, 1918, shall be eligible for election as an Associate Member only.

6. Associate Members shall be entitled to all the privileges of Chamber Members save and except the right to vote for any purpose whatsoever other than as provided by Rule 26 hereof.

7. Every candidate for admission as a member of either class shall be proposed by one and seconded by another Chamber Member in a letter addressed to the Secretary of the Chamber and shall be balloted for. The letter shall be signed by the proposer or seconder and shall give the full name and address and the nationality of the candidate, and his profession, business or occupation.

8. Upon receipt of an application for admission as a member of either class, the Secretary shall bring the same before the Committee hereinafter mentioned at their next meeting when the following provisions shall have effect, namely :—

(*a*) The ballot shall be open for seven consecutive days (exclusive of Sunday, Christmas Day, Good Friday, and Bank Holidays), which shall be fixed by the Committee.

(*b*) At least seven days' notice shall be given to all Chamber Members stating the name of the candidate, his nationality, profession, business or occupation, together with the names of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the members and placed in the box provided for the purpose. Votes will be received up to 4 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*c*) After 4 p.m. on the date fixed for the closing of the ballot the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in six shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary and a copy of the Rules and Regulations of the Chamber shall be trans-

mitted to him together with a bill for his subscription upon payment of which, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership, and such payment shall *ipso facto* be held to imply his acquiescence in all the Rules and Regulations of the Chamber.

(*f*) No person who on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of his ballot; if after that period he shall be again proposed, it shall be stated in the notice of the application sent to Chamber Members that he has been balloted for on a previous occasion.

9. The Committee shall decide any question which may arise as to the eligibility or otherwise of any candidate for admission as a member of either class and their decision shall be final.

10. The annual subscription of each Chamber Member shall be Rs. 240 and of each Associate Member Rs. 180. The charge for a copy of each of the publications of the Chamber shall be Rs. 240 per annum to each member of either class. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half yearly.

11. A member must give written notice to the Secretary not less than one calendar month before the 31st of December in each year of his wish to resign his membership or he will be liable for the subscription for the ensuing year. A Chamber Member whose subscription is in arrear cannot vote, and if he votes, his vote shall not be counted. When the subscription of a member of either class is six months overdue all privileges of membership will be forfeited until his subscription has been paid. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Secretary of the Chamber on behalf of the Chamber.

12. A majority of three-fourths of the Chamber Members present entitled to vote and voting at an annual or special meeting of the Chamber may by resolution expel any member of either class. Any such person shall from the passing of such resolution cease to be a member of the Chamber.

13. Any firm (which includes any joint stock company and any company incorporated by Royal Charter wherever the context so permits) may be admitted as a member of the Chamber and the provisions of these Rules relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms *mutatis mutandis* subject nevertheless to the following conditions, namely:—

(*a*) Any firm of which three-fourths of the capital shall belong to, or in the case of a company shall be represented by shares held by persons who are British subjects and of which the remaining one-fourth of the capital or any part thereof shall not belong to, or in the case of a company shall not be represented by shares held by persons who are subjects of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as a Chamber Member. Any other firm or company other than a firm or company of which a partner or Director shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as an Associate Member.

(*b*) Any firm being a Chamber Member other than a firm elected prior to the 25th March, 1918, shall be deemed ineligible to continue a Chamber Member if three-fourths of the capital shall cease to belong to, or in the case of a company shall cease to be represented by shares held by persons who are British subjects and upon the happening of any such event as aforesaid the name of the firm shall be struck off the list of Chamber Members and entered in the list of Associate Members. Any firm being a member of either class shall be.

deemed ineligible to continue a member of the Chamber which shall introduce as a partner or in the case of a company shall elect as a Director any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th day of March, 1918, and upon any such introduction or election as aforesaid the name of the firm shall be struck off the list of members of the Chamber. In neither case shall the firm be entitled to a refund of any portion of the annual subscription paid for the year in which such alteration in the capital or constitution of the firm or of the company or the Board of Directors as the case may be, shall have taken place.

(*c*) Any firm which is a candidate for membership as a Chamber Member shall send with the application provided for by Clause 8 of these Rules a written statement of the names and nationalities of the persons constituting the firm or in the case of a company of its directors and a declaration by one of the partners of the firm, or in the case of a company by one of its directors or by any manager or officer of any such firm or company duly authorised by power of attorney that the firm or company as the case may be is eligible for election as a Chamber Member under these rules.

(*d*) The Secretary of the Chamber shall enter the names and nationalities of the partners for the time being constituting each firm and of the directors for the time being of each company whether admitted to membership as a Chamber Member or as an Associate Member in a register of firms to be kept for the purpose.

(*e*) All persons whose names shall appear in the register of firms shall be entitled to attend the meetings of the Chamber but only those firms which shall have been admitted to membership as Chamber Members shall be entitled to vote, and only one member of a firm or one director of a company which shall have been admitted to membership as a Chamber Member or any manager

or officer of any such firm or company duly authorised by Power of Attorney shall be allowed to vote.

14. There shall be an Annual General Meeting of the Chamber which shall be held on a date not later than the 15th April to be fixed annually by the Committee for the purposes of receiving the Report of the Committee and the Statement of Accounts and of considering and, if necessary, taking action with reference to any business or motion of which due notice shall have been given. Notice of the Annual General Meeting and of the business to be transacted thereat shall be given seven days previously by circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

15. The Committee shall lay before the Annual General Meeting of the Chamber a report of its proceedings and an account of the receipts and disbursements during the preceding year ending the 31st December. Copies of such report and account shall be circulated to all members at least seven clear days before the holding of such Annual General Meeting. The account shall be duly audited by a firm of accountants who shall be appointed at the Annual General Meeting of the Chamber. Any auditor quitting office shall be eligible for re-election. The auditors may be members of the Chamber provided that no member of their firm is a member of the Committee at the time. If any casual vacancy occurs in the office of auditor the Committee shall forthwith fill up the same.

16. Special Meetings of the Chamber may be convened by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee and shall be so convened upon a requisition in writing stating the objects for which such meeting is to be convened signed by ten or more Chamber Members and forwarded to the Secretary of the Chamber, and, if such meeting shall not be convened within 21 days of such requisition being received by the Secretary, the requisitionists may themselves convene such meeting, and all expenses of convening the same shall be defrayed by the Chamber. Notice of such meeting stating the objects shall be given at least seven days previously by a circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

17. Questions at all Annual and General Meetings, saving only questions relating to the alteration of these Rules, shall be determined by a majority of the Chamber Members present and entitled to vote and voting.

18. The quorum for an Annual or Special General Meeting of the Chamber shall be twenty Chamber Members present and entitled to vote. No business shall be transacted at any Annual or Special General Meeting unless the requisite quorum be present at the commencement of the business. If within half an hour from the time appointed for the meeting the quorum is not present, the meeting, if convened upon such a requisition as provided by Rule 16, shall be dissolved, but in any other case it shall stand adjourned to the same day in the next week at the same time and place, and if at such adjourned meeting a quorum is not obtained those Chamber Members who are present and entitled to vote shall be a quorum and may transact the business for which the meeting was called.

19. Notwithstanding anything contained in these Rules any member may at any Annual or Special General Meeting of the Chamber propose any motion without previous notice provided that the majority of the Chamber Members present and entitled to vote at such meeting consent thereto.

20. Each meeting of the Chamber shall be presided over by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee, and in the absence of both the beforementioned officers the meeting shall elect its own Chairman. The Chairman presiding at any meeting shall have an original and also a casting vote.

21. The business of the Chamber and the administration of its funds shall be managed by a Committee consisting of a Chairman, Deputy Chairman and seven other Chamber Members. The Chairman and Deputy Chairman shall be elected and the seven other Chamber Members nominated in manner hereinafter appearing. All the Members of the Committee shall retire annually at the close of the day on which the Annual General Meeting of the Chamber shall be held, but shall be eligible for re-election. The elected

representatives of the Chamber in the Legislative Councils of the Governor General of India and the Governor of Bombay not being members of the Committee at the time of their election shall also be *ex-officio* members of the Committee during their term of office.

22. The following Rules with respect to the election and nomination of the members of the Committee shall have effect, namely :—

(*a*) The Chairman and Deputy Chairman shall be separately elected by ballot, the election of the Chairman taking place first. The ballot in each case shall be opened and closed on such days in January as the retiring Committee shall appoint.

(*b*) Previous to the date fixed for the opening of the ballot, the Secretary shall send to each Chamber Member the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman and shall state the dates on which the ballot in each case will be respectively opened and closed.

(*c*) Votes will be received up to 4 p.m. on the date fixed for the closing of the ballot.

(*d*) Voting shall be by papers signed by the members and placed in the box provided for the purpose. No vote by proxy shall be allowed.

(*e*) No member shall give more than one vote for each candidate.

(*f*) After 4 p.m. on the date fixed for the closing of the ballot in each case, the ballot box shall be opened by the Secretary in the presence of a Scrutineer, appointed by the Committee.

(*g*) Those gentlemen in whose favour the largest number of votes for the offices of Chairman and Deputy Chairman are recorded shall be considered duly elected. In the event of the gentlemen at the head of the list for the office of Chairman or Deputy Chairman respectively declining to act, or both declining to act, there shall be a fresh election for either or both offices.

(*h*) In the event of an equality of votes preventing the due election of either office bearer, the Chamber Members shall vote afresh in the manner above laid down.

(*i*) The remaining seven members of the Committee, of whom four shall be Mercantile Members, and three shall be representatives of Banking, Railway and Shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected Chairman and Deputy Chairman. The names of the gentlemen selected shall be submitted to a General Meeting of the Members of the Chamber for confirmation.

(*j*) In the event of a casual vacancy in the Committee, the remaining members shall have the power of filling the vacancy unless the vacancy be a vacancy in the office of Chairman in which case the vacancy shall be filled by ballot in the manner hereinbefore appointed. A vacancy shall be considered *ipso facto* to occur if a member remain absent from Bombay for more than two months.

(*k*) Chamber Members, partners in firms and Directors of companies which are Chamber Members, and Managers and Officers of such firms or companies duly authorised by Power of Attorney shall be eligible for election and nomination as members of the Committee, but no two representatives of the same firm or company shall be Members of the Committee at the same time.

(*l*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

23. The Committee shall, as a rule, meet at least once a week, but when there is no business of importance to transact or when a public holiday falls on the day on which the ordinary weekly meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a member or members of the

Committee, postpone the meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee.

24. All meetings of the Committee shall be presided over by the Chairman and in his absence by the Deputy Chairman, and in the absence of both those officers by one of the members of the Committee elected by those present at the Meeting. Three members of the Committee shall be a quorum for the transaction of business. The Chairman of each meeting shall have an original as well as a casting vote.

25. The Committee shall have power to make, alter or revoke bye-laws for carrying on the business of the Chamber, but the Rules of the Chamber shall not be altered except by a majority of three-fourths of the Chamber Members present at a general meeting of the Chamber of which seven clear days' notice has been sent by the Secretary to all members stating the specific changes which will be proposed.

26. The Committee shall have power from time to time to appoint such Committees of its members to consider and deal with special matters as may be necessary and shall have power to associate with those Committees any member or members of the Chamber who shall have full privilege to act and vote on those Committees. Non-members of the Chamber may also be associated but without power to vote.

27. The Committee shall have power to take a lease of offices for the use of the Chamber and to appoint a Secretary and such other officers as may be found necessary for the due conduct of the business of the Chamber upon such terms and subject to such conditions as the Committee may think fit, and to remove every such officer and to pay all the expenses of the establishment, including any requisite legal expenses, and in particular to authorise the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rs. 3,000 for any purpose or purposes which the Committee may in their absolute discretion deem to be fit and proper in the interests of the Chamber, and may also (but only with the approval of an Annual or Special General Meeting of the Chamber) grant pensions or other monetary relief to such

officers as aforesaid, when through ill health or old age or other good and adequate cause they have become incapacitated from further work.

28. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chairman of the Committee or, in his absence by the Deputy Chairman of the Committee, for the time being, and by one other member of the Committee. In the absence of both the Chairman and the Deputy Chairman, cheques shall be signed by two members of the Committee.

29. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

30. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be opened to the inspection of all members of the Chamber subject to such regulations as the Committee may make in this behalf.

31. The Secretary shall keep a correct and separate list of the names and addresses and nationalities of all Chamber Members and Associate Members. Such list shall be opened for the inspection of every member at any convenient time.

32. The Chamber may undertake through its Committee or a Committee appointed for the purpose the settlement of disputes arising out of commercial transactions under such regulations as the Committee may from time to time direct.

33. Any stranger not being a person eligible for election as a member of the Chamber engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any member of the Chamber inserting his name in a book to be kept for the purpose but a residence of two months shall subject him to the rule for the admission of members.

34. Gentlemen, being British subjects who are distinguished for public services, or who are eminent in commerce and manufactures may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

35. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber. They shall be printed and copies shall be distributed to all members.

BYE-LAWS FOR THE ELECTION OF MEMBERS OF THE CHAMBER AS TRUSTEES OF THE PORT OF BOMBAY.*

1. Chamber Members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary, who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

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* These rules also apply to the election of the Chamber's representatives on the Council of the Governor General of India, the Council of the Governor of Bombay, the Board of the City of Bombay Improvement Trust and the Bombay Municipal Corporation.

RULES REGARDING GENERAL DISPUTES AND ARBITRATIONS.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

COMMITTEES OF ARBITRATION.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations:—

1.—A Sub-Committee shall consist of three members, of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

RULES FOR SURVEYS AND ARBITRATIONS ON PIECE-GOODS.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th Auguet 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows:—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following:—

Mr. Motilal Kanji	(Messrs. Kanji Dharamsey)
,, Motilal Valabhji	(,, Motilal Keshavji)
,, Jagjiwan Sheskaran	(,, Amritlal Jugjiwan)
,, Vasanji Naranji	(,, Matoobhai Vasanji)
,, Vithaldas Damoder Govindji	(,, Damoder Govindji)
,, Jethabhai Valji	(,, Jethabhai Valji)
,, Devidas Madhavji, Thakersay	(,, Madhavji Thakersey)
,, Mangaldas Gopalji	(,, Chhotalal Mangaldas)
,, Mathuradas Haribhai	(,, Mathuradas Chaturbhooj)
,, Dhanjishaw Ardeshir	(,, Hormasji Kharsetji)
The Hon. Mr. Manmohandas Ramji	(,, Manmohandas Ramji)
Mr. Mulji Laxmidas	(,, Walji Sunderji)
,, Natvarlal Narandas	(,, Natvarlal Keshavlal)
,, Purshottam Kooverji	(,, Trikamdas Purshottam)
,, Goculdas Dharamsey	(,, Rowji Naranji)
,, Narandas Haribhai	(,, Hemraj Jesang)
,, Naranji Narsi	(,, Gordhandas Naranji)
,, Ranchhoddas Harjiwan	(,, Damoder Haridas)
,, Naranji Dayal	(,, Premchand Chhaganlal)
,, Valji Sunderji	(,, Valji Sunderji)
,, Valji Govind	(,, Morarji Kalyanji)
,, Narotamdas Bhamji	(,, Premchand Tribhowan)
,, Kersandas Premji	(,, Kersandas Purshottam)
,, Haridas Purshottamdas	(,, Purshotam Govindji)
,, Narandas Purushottam	(,, Kavasji Framji & Co.)
,, Lalji Govindji	(,, Bhucandas Govindji)
,, Mathuradas Dungersi	(,, Mathuradas Liladher & Co.)
,, Gokuldas Jivraj	(,, Ghella Dayal)
,, Govindji Jivandas	(,, Morarji Govindji)
,, Balvantrai Ramchandra	(,, Bhalchandra Balvant)

11. The European Surveyors to be chosen from among the following :—

Mr. J. G. Adams	(Messrs. Shaw Wallace & Co.)
„ F. Barraclough	(„ L. & F. Barraclough & Co., Ld.)
„ L. Barraclough	(„ L. & F. Barraclough & Co., Ld.)
„ J. B. Bennett	(„ Latham, Abercrombie & Co.)
„ R. Bossi	(„ C. Boggiano & Co.)
„ G. H. Bowman	(„ Lyon Lord & Co., Ld.)
„ R. H. Brooke	(„ Bombay Co., Ld.)
„ A. P. Carus	(„ Fleming Shaw & Co.)
„ A. D. M. Clarke	(„ Bombay Co., Ld.)
„ B. H. Duxbury	(„ J. Duxbury & Co., Ld.)
„ R. D. England	(„ W. & A. Graham & Co.)
„ Max Frei	(„ Hegerle Sulzer & Co.)
„ S. Hanhart	(„ E. Spinner & Co.)
„ H. Holmes	(„ E. & W. Andrew Ld.)
„ N. G. Hunt	(„ Greaves, Cotton & Co.)
„ Edgar Lea	(„ David Sassoon & Co., Ld.)
„ E. R. Leefe	(„ Kahn & Kahn)
„ E. G. Montgomery	(„ Owen & Okell.)
„ S. Moore	(„ E. D. Sassoon & Co.
„ J. Murat	(„ Ralli Bros.)
„ W. A. Parker	(„ Forbes, Forbes, Campbell & Co., Ld.)
„ F. H. Pearce	(„ Ewart Latham & Co.)
„ J. Van Rykom	(„ Holland-Bombay Trading Co., Ld.)
„ T. Sharples	(„ Steiners, Ld.)
„ G. E. S. Sheers	(„ Fleming Shaw & Co.)
„ F. F. Stileman	(„ Killick, Nixon & Co.)

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough.
„ J. B. Bennett.
„ G. H. Bowman.
„ R. D. England.
„ H. Holmes.
„ J. Murat.
„ Thomas Sharples
„ Jagjivan Seskaran.
„ Vithaldas D. Govindji.
„ Vussonji Naranji.
„ Purshotam Cooverji Master.
„ Devidas M. Thackersey.
„ Lalji Govindji.
„ Motilal Kanji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

RULES AND REGULATIONS
FOR THE
MEASUREMENT FOR TONNAGE
of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;
and in the case of goods shipped by boats—
(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded

into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his

hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales.	pies 3 per bale.
(*b*)	On Round Timber or Logs, each	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of diverse dimensions...	anna 1 per package.
	Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 32 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	anna 1 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10	

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15, which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of Measurement Fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches : As found with tape.

Breadth : The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth: Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, Refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than one Rupee.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should, such remeasurement, in the opinion of the Secretary show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy

and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

GENERAL RATES OF COMMISSION.

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	½
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged...	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions	1
6.	On the sale or purchase of treasure or bullion	½
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost ...	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals...	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange	½
14.	On effecting remittances by Bills of Exchange	½
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	½
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent.	1
18.	On debts when a process at law or by arbitration is necessary...	2½
19.	On debts when recovered without process of law or arbitration.	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½

		Per cent.
23.	On bills of exchange returned, noted or protested	½
24.	On granting and cashing letters of credit	½
25.	On depositing Government Paper as security for constituents ...	½
26.	On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000...	$\frac{1}{04}$

NATIVE CONSIGNMENTS.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

28.	On procuring freight	2½
	" When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."	
	Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.	
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged	1
32.	On shipping treasure, bullion, and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones, or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note applicable to Rates of Commission generally.—*When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."*

SHIP FREIGHT INWARDS TO BOMBAY.
PAYABLE IN BOMBAY.

At the Annual General Meeting of the Chamber held on the 25th March 1918 the Resolution passed at the General Meeting held on 9th August 1876, regulating the payment in Bombay of Ship Freight Inward to Bombay, was amended to read as follows:—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's "Current Quotations."

SHIP FREIGHT OUTWARDS FROM BOMBAY.
PAYABLE IN BOMBAY.

Resolution passed at the Annual General Meeting of the Chamber held on 25th March 1918:—That the Resolution passed at the Annual General Meeting of the Chamber held on 21st February, 1912, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows:—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Monday to Saturday following the date of the Chamber's Current Quotations; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

ANTE-DATING BILLS OF LADING.

Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

SHUT-OUT CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

DETENTION OF CARGO BOATS ALONGSIDE VESSELS.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

DELIVERY OF GOODS ON SUNDAYS AND OTHER HOLIDAYS.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903:—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

POCKETS OF CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20" × 28" and ought not to contain more than 56 lbs."

TONNAGE SCALE AT BOMBAY.

OLD SCALE.

STEAMERS.

AT the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart & Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus & Co., and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

SHIPS.

AT a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chamber,

William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott & Co., seconded by John Campbell, Esq., of Messrs. Campbell, Mitchell & Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate her Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol & Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence & Co., and carried unanimously:—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington & Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons & Co., and carried unanimously:—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

At the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1881, the following Resolutions were passed :—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorised to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE.

At a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

> That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883, together with the Rules II and III of 1881 aforesaid : and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts.; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts. ; Rape seed, 14 cwts.; Mustard seed, 14 cwts. ; Rice in bags, 16 cwts. ; Saltpetre, 16 cwts.; Wheat, 16 cwts. "

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet.
Assafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 cwt.	20 cwt.
Barley, in bags	15 cwt.	.....
† Bran, in bags (pressed)	10 cwt.	.....
Do. do. (unpressed)	9 cwt.	.....
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags...	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	.....
*Bones, crushed, in bags (as per Standard A preserved by the Chamber) ...	11 cwt.	.....
*Do. B do. do. ...	14 cwt.	.....
*Do. C do. do. ...	17 cwt.	.....

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½×25 inches.

*At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bones, loose	.....	.....
Books	40 feet.	50 feet.
Borax, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Buffalo horns, in bundles	6 cwt.	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases...	40 feet.	50 feet.
Canes, Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 feet.	50 feet.
Cinnamon, in bales	...	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	...	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.
Coculus Indicus, in bags	13 cwt.	16 cwt.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt.
Coir, in bales	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins...	8 cwt.	12 cwt.
Do. in bags	...	12 cwt.
Cut Copra, in bags	10 cwt.	.....
Coral, Rough (not specimen), in bags... ...	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	.....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 cwt.	12 cwt.
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
† Cylindrical Packages, Rolls, &c.	40 feet.	40 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt.	16 cwt.
Dhall, crushed, in bags	17 cwt.	.....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 cwt.	20 cwt.

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton Seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fennel Seed	10 cwt.	...
Fenugreek or Methey Seed	17 cwt.	...
Flour, in bags	18 cwt.	...
Do. middlings, or sharps, in bags	12 cwt.	...
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags...	13 cwt.	16 cwt.
Do. (Persian), in double bags...	17 cwt.	...
Do. (Arabic) „ „		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides & Skins, in screwed bales	40 feet.	50 feet.
Do. loose and in small bundles	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt.
Iron Rails	20 cwt.	20 cwt.
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	20 cwt.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	...
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	...
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales ...	40 feet.	50 feet.
Do. in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrabollams, in bags	13 cwt.	16 cwt.
*Myrabollams, crushed, in bags	11 cwt.	...
Myrabollam Powder	15 cwt.	...
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im. gals.
Do. Cocoanut	11 cwt.	...
Oil Cake (machine pressed flat) except Cocoanut	17 cwt.	...
Do. do. Cocoanut (machine pressed flat) of all shapes	15 cwt.	...
Do. do. in pieces (machine pressed) ...	12 cwt.	...
Do. do. of all kinds (hand or bullock pressed)	12 cwt.	...
Do. do. Powder...	16 cwt.	...

** At the Annual General Meeting held on 3rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows :—*

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	...
Rape Seed	16 cwt.	...
Mustard Seed	16 cwt.	...
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	...
Poppy Seed, in bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	13 cwt.	16 cwt.
Do. single bags (1¼ cwt.)	14 cwt.	17 cwt.
Do. double bags (1¼ cwt.)	14 cwt.	17 cwt.
Rattans, in bundles	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood...	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.
Safflower Seed (Kurdai Seed or Kasumba), in bags	15 cwt.	...
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 feet.	50 feet.
Do. in bags	15 cwt.	18 cwt.

ARTICLES.	STEAMERS.	SHIPS.
Salt	To the Ton. { 28 Indian maunds of 82⅔ lbs.	To the Ton. { 28 Indian maunds of 82⅔ lbs.
Saltpetre	20 cwt.	20 cwt.
Sandalwood and Sapanwood	9 cwt.	16 cwt
Sandalwood roots and chips	7 cwt.	.....
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarind	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.
Timber, Teak: Square Planks and Poon ...	40 feet.	50 feet.
Do. Round, one-fifth off	...	...
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 feet.	50 feet.
Turmeric, in bags...	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	...
Whanghees (*vide* Canes)	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks	40 feet.	50 feet
Do. in cases	40 feet.	50 feet.
Wool, in screwed bales	40 feet.	50 feet.
Zedoary	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
1	ANIMALS, ETC., LIVING.		
A	Animals for Public Gardens in India	Free	
B	Birds, large, not otherwise enumerated ..	Each	0 4 0
C	„ small „ „ ..	Cage	0 2 0
D	Calves, foals, deer and pigs	Each	0 10 0
E	Camels, horses and mules	„	2 0 0
F	Cows, buffaloes and bullocks	„	1 0 0
G	Dogs and monkeys	„	0 3 0
H	Donkeys	„	1 2 0
I	Elephants	„	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0
L	Pigeons, quails and partridges	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	„	5 0 0
P	Tigers and other wild animals, cubs of ..	„	1 0 0
Q	Turkeys and geese	„	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers	*Ad valorem* Import Package, Export	1/4% 0 6 0
B	Gold and silvercloth, braid, thread, lametta, real and imitation.	*Ad valorem* Import	1/8% with minimum charge of Rs. 1-8-0 per package.
		Export Package.	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	APPAREL—*contd.*		
C	Baggage, passengers', *bona fide*, within the meaning of the Rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied	Free	
D	Baggage, passengers', not regarded as *bona fide*, within the meaning of the Rules issued by the Customs Department	Package Cartload	0 2 0 0 8 0
E	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks ..	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages ..	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms ..	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	,, ,, loose	100	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	„	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	„	2 4 0
D	Cement, lime, lime-stones	„	1 2 0
E	Clay, fire	„	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask	1 0 0
		Crate	0 14 0
		Case	0 10 0
		Loose Each	0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	„	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	„ other than woollen	„	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	„ two-wheeled	„	8 0 0
C	Wheels and parts of carriages and carts unpacked	„	0 4 0
D	„ „ „ „ packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	„ two-wheeled	„	3 0 0
G	„ country	„	1 0 0
H	Bicycles, tricycles, etc., unpacked	„	0 8 0
I	„ „ packed	Package	1 0 0
J	Motor cars	Items 43 B& 30	
K	„ cycles, packed	Package	4 0 0
L	„ „ unpacked	Each	1 0 0
M	Wheel barrows	„	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	„ „	½ Case	0 6 0
C	„ „ in drums	Drum	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	CHEMICALS AND CHEMICAL PRODUCTS—*contd.*		
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	„ „ ammonia	„	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	„ liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc.	„	0 12 0
C	Watches, gold and silver	*Ad valorem* Import	1½% minimum charge of Rs. 10-8 per package.
		Export Package	1 8 0
D	„ other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	0 8 0
B	Coal, coke and charcoal, in bags	„	0 10 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	„ mats (door mats)	„	0 6 0
C	Cordage and rope of all kinds	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	„	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed ..	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	„	0 8 0
17.	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	„ „ over 40 c. ft.	„	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra	0 4 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over	Bale	0 6 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra	0 6 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	„	0 4 0
H	Waste, cotton, twist	Bale	0 4 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles ..	Ton	2 0 0
B	„ „ „ packed ..	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	„ foreign	Cwt.	0 4 0
D	Gallnuts, myrabollams	Ton	1 0 0
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	„ „ „ by lighters to and from Port Trust Bunders ..	Free	
C	Chalk, talc, pipe clay, mica and gypsum ..	Ton	2 0 0
D	China clay	„	2 0 0
E	Earth and ochre of sorts	„	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	„ imported loose as broken stowage ..	„	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country	100	0 2 0
B	Carboys, empty, and coojas	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	„ „ unpacked	Dozen	0 0 6
F	Glass bangles, beads, tubs, &c.	Package	0 8 0
G	Glass, China, and earthenware, broken	„	0 6 0
H	„ window	„	0 3 0
I	„ plate and sheet	„	0 8 0
J	Glass and earthenware, porcelain, chinaware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks	Package	0 2 0
B	Fireworks of all kinds	„	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods	„	0 6 0
C	Hose	„	0 12 0
D	Tarpaulins, new	„	0 12 0
E	„ old	„	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles	„	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	„	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated, in barrels, crates, cases or baskets	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc.	Ton Cart-load Coolie-load	1 0 0 0 12 0 0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
25	FURNITURE AND CABINET-WARE.		
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs ..	,,	0 4 0
C	,, in cases, crates or packages ..	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins	Ton	0 12 0
B	Grains and pulse other than rice	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER, OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals ..	Ton	0 12 0
B	Hay, straw and kirbi, pressed	Bale	0 4 0
C	,, ,, in bundles	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa in bags	Ton	1 8 0
C	Fish, dried, fishmaws, shark fins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under Item 28, in cases	Each	0 4 0
F	Groceries, provisions, oilmanstores and articles under Item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries, provisions, oilmanstores and articles under Item 28, for daily use of ships in Dock.	Free	
H	Indian condiments	Package	0 4 0
I	,, ,, ...	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	,,	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	GUM, GUM RESINS, INDIA-RUBBER AND LAC—*contd.*		
E	India-rubber in bags or bundles	Ton	2 4 0
F	„ and manufactures of, not otherwise enumerated	Case	0 8 0
G	Lac, manufactures of	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	„	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons ..	Ton	1 12 0
B	„ 3 „ „ 5 „ ..	„	2 0 0
C	„ 5 „ „ 8 „ ..	„	2 8 0
D	„ 8 „ „ 11 „ ..	„	4 0 0
E	„ 11 „ „ 15 „ ..	„	5 0 0
F	„ 15 „ „ 100 „ ..	„	7 8 0
	NOTE. Charges on heavy lifts and all articles charged under Item 30 will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
A	Horns of all kinds in bulk, bags or bundles ..	Ton	1 8 0
B	Horns and articles made of horn, packed ..	Package	0 8 0
33	ICE.		
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof	Under Items 30, 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, ,, ,, ,, if 20 and under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, ,, ,, ,, 80 c. ft. and over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	1% 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY. CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked	Each	0 4 0
C	Bricks, bath	Case	0 4 0
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 0 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc. (when no weight is given)	Cask Crate Package	1 0 0 0 12 0 0 8 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes	Dozen	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	„ „ „ imitation	Package	0 4 0
C	Jewellery, precious stones, gems and pearls ..	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
D	„ and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles)	Ton	2 0 0
39	LACQUERS AND LACQUERWARE	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
40	LEATHER AND ARTICLES MADE OF LEATHER, NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country	Ton	2 8 0
D	„ imitation	Package	0 8 0
E	Portmanteaus, bags and trunks	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0
B	Baskets, cane	Dozen	0 2 0
C	Canes, malacca	„	0 4 0
D	„ rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	„	2 4 0
F	Fans, tiffin baskets, reeds	Package	0 8 0
G	Kuskus for tatties	„	0 2 0
H	Leaves, betel, beedie and furrah	„	0 2 0
I	Mats, foreign	„	0 8 0
J	„ country	„	0 6 0
K	Matting	Package or rolls	0 8 0
42	LIQUORS, AND SPIRITS, INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	„ „ in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider	Kilderkin	0 4 0
D	„ „ „	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
43	MACHINERY AND PARTS OF MACHINERY.		
A	Belting, packing, asbestos and asbestos sheets .	Case, Crate or Package.	0 12 0
	Machinery and parts of machinery not exceeding 1½ tons :—		
	(1) Prime movers		
	(2) Electrical machinery of all kinds, not including instruments—		
	(*a*) Generators		
	(*b*) Motors		
	(*c*) Other kinds		
	(3) Machinery (not being prime movers or electrical machinery)—		
	(*a*) Aerated water machinery ..		
	(*b*) Agricultural „		
B	(*c*) Boilers	Ton	1 8 0
	(*d*) Metal working machinery ..		
	(*e*) Mining machinery		
	(*f*) Oil crushing and refining machinery		
	(*g*) Paper mill machinery		
	(*h*) Rice and flour mill machinery ..		
	(*i*) Refrigerating machinery		
	(*j*) Saw mill and wood working machinery		
	(*k*) Sugar, tea and textile machinery ..		
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories .	Package	0 8 0
E	Typewriters, duplicators and accessories ..	„	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated.	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron T—iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon.	Ton	1 8 0
	NOTE.—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30.	
D	Ores of all kinds	Ton	0 8 0
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated ..	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Ærated and mineral waters	Dozen	0 1 0
B	,, ,, ...	Case or Cask	0 4 0
C	All non-alcoholic beverages	,,	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package ..	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles) equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	NAVAL AND MILITARY STORES—*contd.*		
C	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk	8 Imperial gallons.	0 0 6
B	„ „ „ in casks or drums ..	„	0 2 0
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each	0 3 0
D	Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum case, or casks	Ton	1 8 0
F	Oils, kerosene, in tins, drums or cases	8 Imperial gallons.	0 2 0
G	„ „ in bulk, discharged into Trustees' Oil Pipe	8 Imperial gallons.	0 0 6
H	Paraffin wax	Ton	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported, in bottles, will be charged under Item No. 18 B.		
50	OIL-CAKES	„	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs.	Package	0 12 0
B	„ „ over 70 „	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials.	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed essential and non-essential oils of all sorts	Package	1 0 0
E	Rose water	Case or drum	0 3 0
F	„	Carboy	0 1 0
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art	„	1 0 0
56	PITCH, TAR AND DAMMER..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING..		
A	Garden seeds and seeds for sowing	Package	0 8 0
B	Plants and bulbs, packed	„	0 4 0
C	„ „ unpacked	Dozen	0 4 0
D	„ for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask.. / Crate / Case.	1 0 0 / 0 12 0 / 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	„ refined	Package	0 4 0
62	SEEDS.		
..	Seeds of all kinds not otherwise enumerated ..	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	„ „ in cases	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	„ „ over 1½	Under Item 30.	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ loose	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)..	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai)	„	2 0 0
68	SPECIE AND BULLION.		
A	Bullion and specie, gold and silver	Piece or Package	0 8 0
B	Coins, other than	Package	0 4 0
69	SPECIMENS, CURIOSITIES, MODELS, ETC... ..	„	0 8 0

No. of Item	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
70	SPICES, &c.		
	BETELNUTS, CARDAMOMS, CASSIA, CHILLIES, CINNAMON, CLOVES, GINGER, NUTMEGS, PEPPER AND OTHERS UNENUMERATED IN BAGS ..	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &c. ..	„	2 0 0
72	STATIONERY, PAPER, PASTEBOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds	Package up to 5 cwts.	0 3 0
D	Stationery, paper, mill-boards and card-boards of all kinds	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR		
A	Sugar, sugarcandy, jaggery and molasses ..	Ton	1 0 0
B	„ loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT.	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF	..	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
78	TOBACCO, ETC.		
A	Beedies or country cigarettes	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES ..	,,	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS ..	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated ..	Package	0 4 0
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made	Each	0 2 0
C	Firewood	Ton	0 12 0
D	Horse and cattle boxes, empty	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and kerosene oil cases, unmade, in bundles ..	Each	0 1 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods, in logs and squares, sleepers, etc.	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c.ft. each..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft.	,,	0 12 0

No. of Item.	Descriptions of Goods.	How Charged.	Import and Export.
			Rs. a. p.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
C	Wool and hair, raw, unpressed	Bale	0 12 0
D	,, ,, pressed	,,	0 4 0
E	,, ,, waste	,,	0 4 0
F	All other articles made of wool or hair ..	Bale, case or package.	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	,, in cases, bundles and bales ..	,,	0 8 0
D	,, in drums and kegs	,,	0 4 0
E	,, in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight ..	,,	
I	,, exceeding 11 lbs. in weight ..	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie-load	0 2 0

SECTION I—*continued.*

1 The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

3. Cases, etc., containing assorted or sundry goods will be charged, wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce original invoices, if required.

5. On *bona fide* ships, stores (including live-stock for use on voyage), furniture, tools and materials, imported or exported, half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks Import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item C, instead of wharfage.

9. On cargo overcarried and landed in the Docks an re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or re-arranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of annas 4 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at annas 8 per package under Section I, Item 3 E.

SECTION II.

WHARFAGE CHARGES.

SCALE OF SPECIAL RATES TO BE CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

SPECIAL CLASS.—4 pies a maund, or 9 annas a ton.

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Corriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—6 pies a maund, or 13½ annas a ton.

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd CLASS.—8 pies a maund, or Rs. 1-2-0 a ton.

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboard
Cassaware.

2nd CLASS.—3 *pies a maund, or Rs.* 1-2-0 *a ton.*

Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, fibre.
Coir, rope, cordage and yarn.
Columba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls.
Lead, black, white and red.
Lead shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir
Mineral waters.
Mother-o-pearl-shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks and scantlings.
Tin of kinds.
Tin plates.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.
Yellow metal sheets, &c.
Zinc sheets, &c.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cummin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, &c.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6 0 *a ton.*

Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilman's stores.
Pearls, imitation.
Pepper and pepper roots.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapanwood
Senna leaves
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Turpentine.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Coral.	Musk.
Crackers, China.	Naphtha.
Elephants' tusks and Moyes' teeth (ivory).	Oils, perfumed.
	Perfumery pomades, &c.
Feathers.	Piece-goods, silk and velvet.
Glass, window.	Quicksilver.
Instruments, drawing, mathematical, &c.	Rose-water.
	Sandalwood boxes and ware.
Lace and thread, gold and silver or kinkob.	Shawls, Cashmere and Delhi.
	Tea.
Matches.	Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82$\frac{2}{7}$ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rate-book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charge recovered on a chappa fractions of an anna *less than six pies* will be dropped: while *six pies and over* will be reckoned as 1 *anna.*

SECTION III.

RENTS.

A.—STORAGE CHARGES ON GOODS IN DOCKS TRANSIT SHEDS AND YARDS.

Imports—

(*a*) *Free days*—

All goods will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees*—

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, Item 46-*C*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*c*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every succeeding two days including Sundays and all holidays and part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*c*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel the cost of such sorting at the rate of six annas per ton.

The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) The Docks Manager has authority to extend the period of "free days" on goods landed at the Docks and loaded into railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage plus ground rent from the date the goods were received in Docks.

Goods for Shipment.	Period free of rent.	How charged.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free ..	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Docks within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges plus rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As Ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clauses (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

BY-LAW.—Working hours at the Docks shall be from 7-30 A.M. (S. T.) to 12-30 P.M. (S. T.) and from 1-30 P.M. (S. T.) to sunset or 6-30 P.M. (S. T.) whichever is the earlier, except on holidays and Sundays.

The sanctioned holidays recognized by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

In computing the days for charging rents, etc., Sundays and the Holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial Duty may not be received, shall be omitted.

The day on which goods are landed shall be counted as one of the "free days," except when goods are landed after sunset when the "free days" shall not commence until the following morning.

B.—Ground Rent Charges.

Ground rent charges in Docks transit sheds or yards by special arrangement:—

(*a*) In sheds, per 500 square feet per mensem .. .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. „ 30

C.—Storage charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

	Goods.	Per	Charges.		
			Removing and Storing Charges, Docks Warehouses.	Storing Charges, Warf Bunder Warehouses.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1.	Bangles, glass	Case ..	0 4 0	0 2 6	0 2 0
2.	Copper Sheets, cases or bundles	Ton ..	..	0 6 0	0 2 0
3.	Glassware and Earthenware ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
4.	Grain	Ton ..	0 8 0	0 5 0	0 1 0
5.	Gunnies	Bale ..	0 5 0	0 3 0	0 1 0
6.	Hardware	Package	Package	Measurement or weight.	
7.	Machinery	Ton ..	1 8 0	1 0 0	0 8 0
8.	Motor cars	„ ..	1 8 0	1 0 0	0 8 0
9.	Iron, including corrugated sheets, loose, or in case, steel bars, and bundles sheet, iron	„ ..	..	0 6 0	0 1 3
10.	Newspapers, old, in bales ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
11.	Paper, in bales or cases, including wall paper and strawboards	Package	0 5 0	0 3 0	0 0 9
12.	Piece-goods, cotton	Package under 15 c. ft.	0 2 6	0 1 6	0 0 9

	Goods.	Per	Charges.		
			Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
13.	Piece-goods, cotton	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
14.	Do. woollen and silk..	Package under 15 c. ft..	0 2 6	0 2 0	0 0 9
15.	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
16.	Shawls, cotton	Package	0 2 6	0 1 6	0 0 9
17.	Do. woollen and silk ..	„ ..	0 4 0	0 3 0	0 4 0
18.	Sugar	Ton ..	0 8 0	0 5 0	0 1 0
19.	Tea	Chest ..	0 1 0	0 0 6	0 0 6
20.	Twist and yarn, cotton ..	Package under 15 c.ft.	0 2 6	0 1 6	0 0 9
21.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
22.	Do. woollen and silk.	Package under 15 c. ft.	0 2 6	0 1 6	0 1 0
23.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
24.	Yellow metal cases or bundles	Ton ..	..	0 6 0	0 2 0
25.	Zinc sheets	„ ..	..	0 6 0	0 2 0
26.	Unenumerated goods if charged by measurement ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
27.	Unenumerated goods if charged by weight	Ton ..	0 10 0	0 6 0	0 2 0

Note.—Merchants removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 24 and 25 is not undertaken.

In the case of goods charged under Items 12-15 & 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

Goods charged under item 7 (Machinery) and 8 (Motor) Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement, 40 c. ft. will be taken to the ton.

	Miscellaneous Charges.		Rs.	a.	p.
28.	Opening and folding charges: Copper, Yellow Metal, etc.	Per bundle	0	0	6
29.	Re-bagging and re-covering charges.	„ bag or package ..	0	0	6
30.	Scale rent	„ day	0	8	0
31.	Certificates of weight or measurement	Each	1	0	0
32.	Duplicate chappas	„	0	4	0
33.	For attendance of clerk in court or for supervision in Warehouses of weighing or re-bagging operations	Per day or part of a day	3	0	0
34.	Night work, Sunday or Holiday work	Each Warehouse per night or day ..	15	0	0
35.	Do. do.	Each Warehouse per half night	7	8	0
36	For opening packages, &c. ..	Per package	0	1	0
37.	Verifying Stock Lists	Per list	15	0	0

D.—Storage Charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package	0	2	6	0	1	6	0	1	0
2	Aloes, Indian	Bale ..	0	4	0	0	2	0	0	1	0
3	Candles	Cwt. ..	0	1	6	0	0	6	0	1	0
4	Caoutchouc	Package	0	2	6	0	1	6	0	1	0
5	Carbide of calcium ..	Cwt. ..	0	1	6	0	0	6	0	1	0
6	Cartridges, loaded, safety .	Package	0	1	6	0	0	6	0	1	0
7	Coir	Bale ..	0	4	0	0	2	0	0	1	0
8	Cotton, ...	Package	0	4	0	0	2	0	0	1	0
9	Cotton fly	Bale ..	0	4	0	0	2	0	0	1	0
10	Crackers of all kinds ..	Package	0	1	6	0	0	6	0	1	0
11	Fibres of all kinds ..	Bale ..	0	4	0	0	2	0	0	1	0
12	Flax	,, ..	0	4	0	0	2	0	0	1	0
13	Grasses of all kinds ..	,, ..	0	4	0	0	2	0	0	1	0
14	Hemp	,, ..	0	4	0	0	2	0	0	1	0
15	Jute	,, ..	0	4	0	0	2	0	0	1	0
16	Lampblack	Cwt. ..	0	1	6	0	0	6	0	1	0
17	Matches	Package	0	4	0	0	2	0	0	2	0
18	Oils, mineral, in casks ..	Ton ..	1	8	0	0	8	0	0	2	0
19	Oils, vegetable, in casks .	,, ..	1	8	0	0	8	0	0	2	0
20	Oils, in tins, drums, cases .	Per 10 Imp. gallons.	0	2	6	0	1	6	0	1	0
21	Oil of vitriol	Package	0	2	6	0	1	6	0	1	0
22	Paints, oil	Ton ..	1	8	0	0	8	0	0	2	0
23	Percussion caps	Package	0	1	6	0	0	6	0	1	0
24	Pitch and dammer ..	Ton ..	1	8	0	0	8	0	0	2	0
25	Rhea	Bale ..	0	4	0	0	2	0	0	1	0
26	Rosin	Ton ..	1	8	0	0	8	0	0	2	0
27	Sulphur	,, ..	1	8	0	0	8	0	0	2	0
28	Tallow and Stearine ..	,, ..	1	8	0	0	8	0	0	2	0
29	Tar	,, ..	1	8	0	0	8	0	0	2	0
30	Turpentine	Per 10 Imp. gallons.	0	1	6	0	0	6	0	1	0
31	Varnish	,,	0	1	6	0	0	6	0	1	0
32	Waste	Bale ..	0	4	0	0	2	0	0	1	0
33	All goods not enumerated.	Package	0	4	0	0	2	0	0	1	0

SECTION IV.

DOCKS DUES ON VESSELS

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(1) For every vessel under 1,500 tons, a charge of 1½ pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 30.

(2) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 50.

Provided that a vessel berthed at the East Harbour Wall of the Dock lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*b*) On steam and square-rigged vessels berthed at the Alexandra Dock Station :—

For every vessel a charge of 4 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 100.

Note.—The above charge will *not* apply to Government hired transports embarking and disembarking troops at the Ballard Pier station.

(c) On every boat, barge and country craft (not square-rigged) entering the Docks.—

A charge of Re. 1 per day or part of a day.

(*d*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels under 250 ft. in length, Rs. 25 per diem.

(2) „ „ over 250 ft. & under 400 ft. „ „ 50 „

(3) „ „ over 400 ft. „ „ 75 „

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 106 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

SECTION V.

NIGHT, HOLIDAY AND SUNDAY WORK CHARGES.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks or at the East Harbour Wall of the Docks to and from shore or overside.

Per night from 7-30 P.M to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half-day.	
Rs. 30	Rs. 15	Rs. 30	Rs. 15	Rs. 20

EXCEPTION.—Vessels berthed at the East Harbour wall of the Docks will be permitted to work cargo overside into or from boats at any time between midnight on Saturday and midnight on Sunday at a charge of Rs. 10 only. This exception also applies to bulk oil vessels pumping oil into Trustees' Oil Pipe.

B.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz*:—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

C.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of each Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		From 7-30 A.M. to 6 P.M., on Sundays.
		Per day.	Per half-day.	
Rs. 15	Rs. 7-8-0	Rs. 15	Rs. 7-8-0	Rs. 15

Notes.—(*i*) When a vessel is not working and it is necessary to keep a Dock shed open for the receipt and delivery of cargo or for any other reason, an additional charge will be levied of the amount of out-of-pocket expenses actually incurred on account of staff engaged.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under Clauses A, B and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M. :—

(*a*) Rs. 15 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 7-8-0 in respect of each Dock gate opened and each vessel permitted to work.

SECTION VI.

CRANAGE CHARGES.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 tons Hydraulic cranes).

Per day from 7-30 A.M. to 6-30 P.M. or sunset.	Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 9 each.	Rs. 6 each.	Rs. 9 each.	Rs. 6 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 6 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30-*ton and* 100-*ton cranes*—

For weights	over	1½	tons	but not exceeding	4	tons	Rs.	1-0-0	per ton.
,,	,,	4	,,	,,	,,	8	,,	,,	2-0-0	,,
,,	,,	8	,,	,,	,,	15	,,	,,	3-0-0	,,
,,	,,	15	,,	,,	,,	30	,,	,,	4-0-0	,,
,,	,,	30	,,	,,	,,	100	,,	,,	5-0-0	,,

(c) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons .	50	40	30	20
Exceeding 750 ,, ,, ,, 1,000 ,, ..	80	60	50	30
,, 1,000 ,, ,, ,, 1,500 ,, ..	110	90	65	45
,, 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Dock Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(a) *5-ton steam cranes*—

Per day from 7-30 A.M. to 6 P.M. or sunset.	Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset.	Per night from 7-30 P. M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P. M. to midnight or midnight to 3-30 A.M.
Rs. 8 each.	Rs. 4 each.	Rs. 8 each.	Rs. 4 each.

For casual lifts, and in the case of consignments not exceeding 5 packages *provided the crane is available*, an alternative charge of annas 8 per lift in lieu of the above rates will be made at the option of Importers and Shippers.

No charge will be made for the use of hand cranes, but shippers or consignees must provide labour to work the hand cranes at their own cost.

SECTION VII.

CHARGES ON TRANSHIPMENT AND DAMAGED GOODS.

A.—TRANSHIPMENT GOODS.

Charges against *Importers or Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	Do. do.
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	⅓rd wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be.
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	⅓rd wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) In the case of transhipments covered by through Bills of Lading, and which require storage in the Docks, special arrangements may be made with the Docks Manager in regard to storage charges.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

(*iv*) The above Schedule of Rates will cover the right to storage for 5 days as specified; thereafter the ordinary Docks ground or shed rent charges will be levied.

B.—DAMAGED GOODS.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sunday or Holiday work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

SECTION VIII.

OVERSIDE CHARGES.

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½rd wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from, a Port Trust Bunder where the usual wharfage charges are payable.	Do.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Rs. a. p. Boat under 25 tons burden .. .. .. 1 0 0 Boat over 25 and up to 50 tons burden .. .. 2 0 0 Boat over 50 tons burden 2 8 0

SECTION IX.

WEIGHMENT CHARGES.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

a)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(b)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(c)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under ..	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION.—Manganese Ore provided the whole shipment is weighed.	*Re. 0-0-4 per ton.*
(d)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(e)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(f)	Certificate of total weight only.	Re. 1-0-0 each.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and gear—*

		Per day or part of a day. Rs.	a.	p.
"A" class four-wheeled trucks, capacity 20/30 tons	each	12	0	0
Wooden trucks for motors ..	,,	10	0	0
"B" class wooden trucks, capacity 15 tons ..	,,	6	0	0
"C" do. 10 ,, ..	,,	4	0	0
"D" do. 5 ,, ..	,,	2	0	0
Hand barrows	,,	0	8	0
Iron trays	,,	1	0	0
Skids for loading and unloading casks	,,	0	8	0
Skids used as guards	,,	1	0	0
Wooden sleepers	,,	0	8	0
Tripod scales with weights ..	,,	1	0	0
Floating stages	,,	2	0	0
Docks shoots	,,	1	0	0
Iron tubs	,,	1	0	0
Hand lamps	,,	0	8	0
Kitson, Washington and similar lamps	,,	2	8	0
Shackles	,,	0	8	0
Slings, capacity 3 tons.	,,	1	0	0
,, ,, 5 ,,	,,	1	8	0
,, ,, 10 ,,	,,	2	0	0
,, ,, 20 ,,	,,	4	0	0
,, ,, 30 ,,	,,	6	0	0
,, ,, 40 ,,	,,	8	0	0
,, ,, 50 ,,	,,	10	0	0
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped.		0	2	6

(To be used at risk of hirers.)

Gear, not otherwise enumerated .. At rates to be fixed from time to time by the Docks Manager.

Notes—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depôt.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depôt when not in use.

Transport wagons or traction engines	per	whole day or night		At rates to be fixed from time to time by the Docks Manager.
,,	,,	,,	,,	half ,, ,,	
,,	,,	,,	,,	3 hours.	
,,	,,	,,	,,	2 ,,	
,,	,,	,,	,,	hour.	

Portable flushing engine, if available.

(*b*) *Sorting cargo*—

Bag cargo only .. .. Rs. 0 3 0 per ton.

Iron, as specified under Section I, Item 46*c*, and timber, case goods, &c. .. .. ,, 0 6 0 ,, ,,

(*c*) *Hamallage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import .. .. Rs. 0 4 0 per ton.

Export .. .. ,, 0 4 0 ,, ,,

(*d*) *Copies of chappas or bills* .. .. .. ,, 0 4 0 each.

B.—Charges against *Master, Owners or Agents of vessels* in respect of—

(*a*) *Fresh water* supplied to shipping .. .. Rs. 1 8 0 per 1,000 gallons.

(*b*) *Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 32. — At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

Unloading .. .. .. One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*

(1) Carriages, motor cars and aeroplanes	Rs.	0	8	0	per package.
(2) Machinery	,,	0	4	0	,, ,,
(3) Mouldings	,,	0	4	0	,, ,,
(4) Pianos and harmoniums	,,	0	4	0	,, ,,
(5) Packages of other kinds	,,	0	1	0	,, ,,

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners, etc., labour Rs. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement	Re.	1	0	0	each.
(2) Of details of measurement ..	,,	1	0	0	per sheet.
(3) Of goods alongside for shipment ..	,,	1	0	0	each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. .. ,, 1 0 0

(*f*) In all other cases .. .. ,, 1 0 0 per escort

SECTION XI.

DRY DOCKS CHARGES

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

Gross registered tonnage of vessels.				Tons.	Amount. Rs.	a.	p.	
Not exceeding				1,000	400	0	0	minimum.
Exceeding	1,000	but not exceeding		1,050	426	9	0	
,,	1,000	,,	,,	1,100	446	14	0	
,,	1,100	,,	,,	1,150	467	3	0	
,,	1,150	,,	,,	1,200	487	8	0	
,,	1,200	,,	,,	1,250	507	13	0	
,,	1,250	,,	,,	1,300	528	2	0	
,,	1,300	,,	,,	1,350	548	7	0	
,,	1,350	,,	,,	1,400	568	12	0	
,,	1,400	,,	,,	1,450	589	1	0	
,,	1,450	,,	,,	1,500	609	6	0	
,,	1,500	,,	,,	1,550	629	11	0	
,,	1,550	,,	,,	1,600	650	0	0	
,,	1,600	,,	,,	1,650	670	5	0	
,,	1,650	,,	,,	1,700	690	10	0	
,,	1,700	,,	,,	1,750	710	15	0	
,,	1,750	,,	,,	1,800	731	4	0	
,,	1,800	,,	,,	1,850	751	9	0	
,,	1,850	,,	,,	1,900	771	14	0	
,,	1,900	,,	,,	1,950	792	3	0	
,,	1,950	,,	,,	2,000	812	8	0	
,,	2,000	,,	,,	2,050	818	12	0	
,,	2,050	,,	,,	2,100	825	0	0	
,,	2,100	,,	,,	2,150	831	4	0	
,,	2,150	,,	,,	2,200	837	8	0	
,,	2,200	,,	,,	2,250	843	12	0	
,,	2,250	,,	,,	2,300	850	0	0	
,,	2,300	,,	,,	2,350	856	4	0	
,,	2,350	,,	,,	2,400	862	8	0	
,,	2,400	,,	,,	2,450	868	12	0	
,,	2,450	,,	,,	2,500	875	0	0	
,,	2,500	,,	,,	2,550	881	4	0	
,,	2,550	,,	,,	2,600	887	8	0	
,,	2,600	,,	,,	2,650	893	12	0	
,,	2,650	,,	,,	2,700	900	0	0	
,,	2,700	,,	,,	2,750	906	4	0	
,,	2,750	,,	,,	2,800	912	8	0	
,,	2,800	,,	,,	2,850	918	12	0	
,,	2,850	,,	,,	2,900	925	0	0	
,,	2,900	,,	,,	2,950	931	4	0	
,,	2,950	,,	,,	3,000	937	8	0	
,,	3,000	,,	,,	3,050	942	8	0	
,,	3,050	,,	,,	3,100	947	8	0	
,,	3,100	,,	,,	3,150	952	8	0	
,,	3,150	,,	,,	3,200	957	8	0	

Gross registered tonnage of vessels.				Tons.	Amount.		
					Rs.	a.	p.
Exceeding	3,200	but not exceeding		3,250	962	8	0
,,	3,250	,,	,,	3,300	967	8	0
,,	3,300	,,	,,	3,350	972	8	0
,,	3,350	,,	,,	3,400	977	8	0
,,	3,400	,,	,,	3,450	982	8	0
,,	3,450	,,	,,	3,500	987	8	0
,,	3,500	,,	,,	3,550	992	8	0
,,	3,550	,,	,,	3,600	997	8	0
,,	3,600	,,	,,	3,650	1,002	8	0
,,	3,650	,,	,,	3,700	1,007	8	0
,,	3,700	,,	,,	3,750	1,012	8	0
,,	3,750	,,	,,	3,800	1,017	8	0
,,	3,800	,,	,,	3,850	1,022	8	0
,,	3,850	,,	,,	3,900	1,027	8	0
,,	3,900	,,	,,	3,950	1,032	8	0
,,	3,950	,,	,,	4,000	1,037	8	0
,,	4,000	,,	,,	4,050	1,042	8	0
,,	4,050	,,	,,	4,100	1,047	8	0
,,	4,100	,,	,,	4,150	1,052	8	0
,,	4,150	,,	,,	4,200	1,057	8	0
,,	4,200	,,	,,	4,250	1,062	8	0
,,	4,250	,,	,,	4,300	1,067	8	0
,,	4,300	,,	,,	4,350	1,072	8	0
,,	4,350	,,	,,	4,400	1,077	8	0
,,	4,400	,,	,,	4,450	1,082	8	0
,,	4,450	,,	,,	4,500	1,087	8	0
,,	4,500	,,	,,	4,550	1,092	8	0
,,	4,550	,,	,,	4,600	1,097	8	0
,,	4,600	,,	,,	4,650	1,102	8	0
,,	4,650	,,	,,	4,700	1,107	8	0
,,	4,700	,,	,,	4,750	1,112	8	0
,,	4,750	,,	,,	4,800	1,117	8	0
,,	4,800	,,	,,	4,850	1,122	8	0
,,	4,850	,,	,,	4,900	1,127	8	0
,,	4,900	,,	,,	4,950	1,132	8	0
,,	4,950	,,	,,	5,000	1,137	8	0
,,	5,000	,,	,,	5,050	1,142	8	0
,,	5,050	,,	,,	5,100	1,147	8	0
,,	5,100	,,	,,	5,150	1,152	8	0
,,	5,150	,,	,,	5,200	1,157	8	0
,,	5,200	,,	,,	5,250	1,162	8	0
,,	5,250	,,	,,	5,300	1,167	8	0
,,	5,300	,,	,,	5,350	1,172	8	0
,,	5,350	,,	,,	5,400	1,177	8	0
,,	5,400	,,	,,	5,450	1,182	8	0
,,	5,450	,,	,,	5,500	1,187	8	0
,,	5,500	,,	,,	5,550	1,192	8	0
,,	5,550	,,	,,	5,600	1,197	8	0
,,	5,600	,,	,,	5,650	1,202	8	0
,,	5,650	,,	,,	5,700	1,207	8	0
,,	5,700	,,	,,	5,750	1,212	8	0
,,	5,750	,,	,,	5,800	1,217	8	0
,,	5,800	,,	,,	5,850	1,222	8	0
,,	5,850	,,	,,	5,900	1,227	8	0
,,	5,900	,,	,,	5,950	1,232	8	0

Gross registered tonnage of vessels.				Tons.	Amount. Rs.	a.	p.
Exceeding	5,950	but not	exceeding	6,000	1,237	8	0
,,	6,000	,,	,,	6,050	1,242	8	0
,,	6,050	,,	,,	6,100	1,247	8	0
,,	6,100	,,	,,	6,150	1,252	8	0
,,	6,150	,,	,,	6,200	1,257	8	0
,,	6,200	,,	,,	6,250	1,262	8	0
,,	6,250	,,	,,	6,300	1,267	8	0
,,	6,300	,,	,,	6,350	1,272	8	0
,,	6,350	,,	,,	6,400	1,277	8	0
,,	6,400	,,	,,	6,450	1,282	8	0
,,	6,450	,,	,,	6,500	1,287	8	0
,,	6,500	,,	,,	6,550	1,292	8	0
,,	6,550	,,	,,	6,600	1,297	8	0
,,	6,600	,,	,,	6,650	1,302	8	0
,,	6,650	,,	,,	6,700	1,307	8	0
,,	6,700	,,	,,	6,750	1,312	8	0
,,	6,750	,,	,,	6,800	1,317	8	0
,,	6,800	,,	,,	6,850	1,322	8	0
,,	6,850	,,	,,	6,900	1,327	8	0
,,	6,900	,,	,,	6,950	1,332	8	0
,,	6,950	,,	,,	7,000	1,337	8	0

For every 50 tons or part of 50 tons in excess of 7,000 tons, Rs. 5-0-0.

(*b*) *For occupation from after the first* 24 *hours up to the* 8*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 50-0-0

(*c*) *For occupation from the* 9*th day to the* 20*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*d*) *For occupation beyond the* 20*th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 500.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 106—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. .. Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* Rs. 300-0-0.

Notes. (i) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(ii) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays, the usual charge will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(iii) For cleaning a Dock and removing rubbish, a charge of Rs. 15-0-0 will be made against the license, *vide* By-law No. 13.

(iv) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(v) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(vi) An extra charge is leviable for special blocks required to be led on account of peculiarities in the construction of any vessel.

BENGAL CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags and boxes	20	.....
Alum, in „	20	.....
Aniseed, in bags	.....	.....
rowroot, in cases	.....	50
Arsenic, in bags or cases	20	.....
Assafœtida, in bags and boxes	20	.....
Apparel, in boxes	.....	50
Bark, in bags...	8	.....
Bees' Wax	20 gross.	
Barilla...	20	.....
Betel-nut	20	.....
Books	.....	50
Borax	20	.....
Bran	14	.....
Brimstone	20	.....
Bullion	at per cent.	
Cake-lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
„ „ boxes	.....	50
Cassia, in boxes	.....	50
„ „ bags	12	.....
Castor Seed	15	.....
Chillies (dry), in bags	8	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
China Root, in bags	11	.....
„ „ boxes	.....	50
Chiretta, in bales	16	50
Churrah	14	.....
Cigars	.....	50
Cloves, in bags	8	.....
„ „ boxes	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
„ „ casks	16	.....
Coral, rough	20	.....
Coir, loose and unscrewed	12	.....
Coir, in dholls	10	.....
Copras or Cocoanut Kernel	14	.....
Coriander Seed	12	.....
Cotton, in bales	Actual measurement at	50
Cowries	20	.....
Cumin Seed	8	.....
„ „ Black	8	.....
Cutch, in bags	18	.....
„ „ cases	.....	50 not exceeding 20 cwt. gross.
Dates, wet	20	.....
„ dry	16	.....
Dhall	20	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in bulk	20	.....
Furniture	.....	50
Garlic and Onions	13	.....
Ginger	16	.....
Gram	20	.....
Gums, in cases	.....	50
Gunny Bags and Gunny Cloth	.....	50 not exceeding 2,240 lbs. gross.
Ganjah	.....	50
Hemp	5 bales not exceeding 14 gross.	52
Hides, Buffalo or Cow, cured		
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
India-rubber, in bags	16	.....
" " cases	.....	50
Indigo...	.....	50
Iron	20	.....
Jute	5 bales not exceeding	52
Jute Cuttings	5 bales not exceeding	52
Lac Dye	.....	50
Lard	20 gross.	
Linseed	20	.....
Mace	.....	50
Machinery	20	.....
Metals	20	.....
Mathie Seed	18	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Myrabollams...	16	.....
Molasses	2 puncheons	or 4 hhds.
Mother-o'-Pearl, in bags	20	.....
„ in cases	20	.....
Mowrah Flowers	20	.....
Mowrah Seed	20	.....
Munjeet	.....	50
Mustard or Rape Seed	20	.....
Niger Seed	20	.....
Nutmegs, in cases or casks	.....	50
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	.....	50
„ „ casks	.....	4 hhds.
Oil-seed Cake	20	.....
Opium	per	chest.
Paddy	16	.....
Palmatine, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
„ Black	14	.....
Planks and Deals	.....	50
Poppy Seed	20	.....
Putchuck	10	.....
Rags	.....	50
Raw Silk, in bales	10	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rattans, for dunnage	20	.....
Red Wood, „	20	.....
Rhea	5 bales not exceeding	52
Rice	20	.....
Rope, in coils	.....	50
Rope, Lines and Twines, in bundles ...	16	.....
Rum, in casks	2 puncheons	or 4 hhds.
Safflower	5 bales not exceeding	52
Sago, in cases	.....	50
Sal-ammoniac, in bags	20	.....
„ „ boxes	20	gross.
Saltpetre	20	.....
Salt	20	.....
Sapan-wood, for dunnage...	20	.....
Sealing Wax, in cases	.....	50
Seed-lac, in cases	.....	50
„ „ bags	16	.....
Senna	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
„ „ bags	16	.....
Silk Chussum	.....	50
„ Waste	.....	50
Silk Piece-goods	.....	50
Skins	14	gross.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Soap, country, in cases	.....	50
„ „ bags	15	.....
„ „ bar	20	.....
Stick Lac, in cases	.....	50
„ „ bags	16	.....
Sugar	20	.....
Tallow, in cases or casks	20 gross.	
Talc	20	.....
Tamarind, in cases or casks	20 gross.	
Tapioca	.....	50
Tea	.....	50
Teel Seed	20	.....
Timber, round	.....	40
„ square	.....	50
Tincal...	20	.....
Tobacco, in bales	5 bales not exceeding.	52
Tortoise Shells, in chests	.....	50
Turmeric	16	.....
Wheat...	20	.....
Wool	.....	50

Jute, Jute Cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 *to* 400 *lbs.*

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet, not exceeding 2,240 lbs. "Gross."

That the term "*Dead Weight*" shall be understood to mean the following articles "*only*" :—Sugar, Saltpetre, Rice, Wheat, Gram, Dhall, Peas and all Metals.

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... ... 1 per cent
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery ... ... 2½ „
3. On purchasing ditto when funds are provided by the Agent ... ... 5 „
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... ... 5 „
5. On returns for Consignments if made in produce ... 2½ „
6. On returns of Consignments if in Bills, Bullion or Treasure ... ... 1 „
7. On accepting Bills against Consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description... ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ... ... ½ com.
10. On making advances or procuring loans of money for Commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived. 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money 2½

13. On *del-credere*, or guaranteeing the due realisation of sales ... ...2½ per cent.

14. On the management of Estates for Executors or Administrators. ... ... 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading. 2½ ,,

16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not... ... ... 2½ ,,

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive ... ... 5 ,,

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 ,,

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file ... ... 2½ ,,

20. On realising inward freight, inward troop, emigrant, or cabin passage money ... ... 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ...2½ to 5 ,,

If Opium, Indigo, Raw Silk or Silk Piece-goods. 1¼ to 2½ ,,

If Treasure, Precious Stones, or Jewellery ... ¾ to 1 ,,

22. On effecting Insurances, whether on lives or property ... 2½ ,,

23. On settling Insurance claims, losses and averages of all classes and on procuring returns of premium ... 2½ ,,

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... 2½ „
Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... 1 „

27. On collecting house-rent ... ... 2½ „

28. On ship's disbursements... ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... 2½ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ⅛ „

32. On delivering up Government Securities, and Bank or other Joint Stock Shares, on the market value... ½ „

33 On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

☞ *Brokerage, when paid, is to be separately charged.*

COCHIN CHAMBER OF COMMERCE.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Bees' Wax	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Betelnut	Do. or Mats	16 „ „
Blackwood	In square Logs ...	50 Cubic feet.
Bone-meal	Bags	20 Cwts. Nett.
Cane	Gunny Bundles ...	50 Cubic feet.
Cardamoms	Robbins...	10 Cwts. Nett.
Ditto	Bags	10 „ „
Ditto	Cases	50 Cubic feet.
Cashew Nuts	Bags	14 Cwts.
Cassia	Bales	800 lbs. Nett } 50 Cubic feet,
Cinnamon	Do.	800 „ „ }
Castor Meal	Bags	16 Cwts. Nett.
Ditto	Cases	50 Cubic feet.
Citronella Oil	Cases, Drums or Tanks	50 „ „
Cocoanut Oil	Casks	14 Cwts. Nett.
Coculus Indicus ...	Robbins	14 „ „
Ditto ...	Bags	16 „ „
Coffee	Casks	16 „ „
Ditto	Bags	18 „ „
Ditto	Cases	50 Cubic feet.
Coir Fenders	Loose	8 Cwts. Nett.
Coir Yarn and Fibre ...	Pressed Bales	50 Cubic feet.
Ditto ...	Bundles or Coils ...	8 Cwts. Nett.
Ditto ...	Dholls not exceeding 4 lbs.	10 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Coir Matting	Rolls	50 Cubic feet, $\frac{1}{5}$th allowed off for the round.
Coir Rope	Coils	8 Cwts. Nett.
Coprah	Robbins	10 „ „
Ditto	In Pressed Bales ...	50 Cubic feet.
Ditto	Bulk	10 Cwts. Nett.
Ditto	Bags	10 „ „
Ditto	Bags each cup cut in 4 pieces	12 „ „
Cotton	Pressed Bales	50 Cubic feet.
Cowries	Bags or Cases	20 Cwts. Nett.
Cutch	Cases	50 Cubic feet.
Ditto	Bags or Baskets... ...	16 Cwts. Nett unscrewed.
Cinchona	Bales	50 Cubic feet.
Elephants' Teeth ...	Cases	50 „ „
Ditto ...	Bundles	18 Cwts. Nett.
Ditto ...	Loose	20 „ „
Fish Oil	Casks	14 „ „
Ginger	Cases	50 Cubic feet.
Ditto	Bags	12 Cwts. Nett.
Ditto	Casks	8 „ „
Gingelly Seed	Bags	20 „ „
Groundnuts shelled ...	Do.	16 „ „
Ditto unshelled .	Do.	12 „ „
Gums of all kinds ...	Cases	50 Cubic feet.
Hemp	Screwed Bales	50 „ „
Hides	Unpressed	12 Cwts. Nett.
Ditto Green	Do.	20 „ „
Ditto Dry	Bales	50 Cubic feet.
Hoofs	Bags	20 Cwts. Nett.
Horns, Buffalo and Cow.	Loose	16 „ „

TONNAGE SCALE—(*concld.*)

Goods.	Packages.	Shipping Ton.
Horns, Deer	Loose	12 Cwts. Nett.
Lemon Grass Oil ...	Cases, Drums or Tanks...	50 Cubic feet.
Linseed	Bags	18 Cwts. Nett.
Mangoes (pickled) ...	Barrels	14 ,, ,,
Ditto (sliced) ...	bags	12 ,, ,,
Marrotti Seed	Do.	15 ,, ,,
Mica	Cases	50 Cubic feet.
Myrabollams	Bags	16 Cwts. Nett.
Nux Vomica	Robbins	14 ,, ,,
Ditto	Bags	16 ,, ,,
Nutmegs	Cases	50 Cubic feet.
Oil Seeds	Bags	17 Cwts. Nett.
Other Oils	Cases, Drums or Tanks.	50 Cubic feet.
Palmyra Fibre ...	Pressed Bales	50 ,, ,,
Ditto	Ballots	50 ,, ,,
Ditto	Bundles	8 Cwts.
Pepper	Bags	16 Cwts. Nett.
Ditto	Robbins	14 ,, ,,
Plumbago	Bags or Barrels... ...	20 ,, ,,
Poonac Cake	Bundles or Bales ...	20 ,, ,,
Ditto	Broken Bags	17 ,, ,,
Rice bran	Bags	,, ,,
Rice	Do.	20 ,, ,,
Rubber Seeds	Do.	8 ,, ,, (ca. 54 lbs.)
Saltpetre	Do.	20 ,, ,,
Sandalwood or Sapanwood.	Bags or bundles loose.	13 ,, ,,
Sandalwood, Roots ...		
Sugar	Bags	20 ,, ,,
Tallow	Casks and Cases ...	18 ,, ,,
Tea	Chests	50 Cubic feet.
Tea Refuse	Bags	17 Cwts. Nett.
Timber (all kinds) square Logs or Planks ...	... ...	50 Cubic feet.
Ditto Round Logs...	... ...	50 ,, ,,
Ditto otherwise ...	... ...	20 Cwts. Nett.
Turmeric...	Bags	14 ,, ,,
Trichy Phosphate ...	Do.	20 ,, ,,
Wheat	Do.	20 ,, ,,
Ditto	Mooras	18 ,, ,,

Horns, Oil Breakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

MADRAS CHAMBER OF COMMERCE.

TONNAGE SCALE.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags	20	.....
Do. in boxes	20	.....
Alum	20	.....
Aniseed	8	.....
Arrowroot, in cases	.....	50
Assafœtida, in bags	20	.....
Do. in boxes	20	.....
Apparel	.....	50
Bark, in bags	8	.....
Barilla	20	.....
Bees' Wax	20	.....
Betelnut	18	.....
Books	.....	50
Borax or Tincal	20	.....
Do. in cases	.....	50
Brimstone	20	.....
Bullion	at per cent.	
Cake Lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
Do. in boxes	.....	5
Do. in bags	10	.....
Cassia, all sorts	.....	50
Castor Seed	15	.....
Chillies, in bags	12	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Chillies, in robbins	14	.....
China root, in bags	11	.....
Do. in boxes...	.....	50
Chiretta...	.....	50
Cigars...	.....	50
Cloves, in bags	8	.....
Do. in chests	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
Do. in robbins and casks	16	.....
Do. in cases	17	.....
Coir Yarn and Fibre, screwed bales ...	.....	50
Do. in bundles and dholls	10	.....
Copra, in bags	12	.....
Coriander Seed	12	.....
Cotton, in bales	.....	50
Do. in Piece-goods	.....	50
Cowries	20	.....
Cutch, in bags	17	.....
Dates, wet	20	.....
Do. dry	16	.....
Dhall	20	.....
Elephants' Teeth, in bulk	16	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per ton net.	Cubic feet per ton.
Elephants' Teeth, in cases...	.....	50
Fenugreek Seed	16	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags or bales	12	.....
Do. in cases	.....	50
Gingelly Seed	17	.....
Gram	20	.....
Ground Nuts, in shell	12	.....
Do. shelled	16	.....
Gums, in cases, not enumerated... ...	.....	50
Gunny Bags	.....	50
Do. Cloth	.....	50
Ganjah	.....	50
Hemp, in bales	.....	50
Hides	.....	50
Hoofs, Horn Shavings, and Tips... ...	20	.....
Horns, Cow and Buffalo	20	.....
Do. Deer	16	.....
Indigo	.....	50
Jute, in bales...	.....	50
Lac Dye	.....	50
Lard	.....	50
Linseed	18	.....
Mace, in cases	.....	50
Machinery	20	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per ton net.	Cubic feet per ton.
Metals...	20	.....
Myrabollams	17	.....
Molasses	20	.....
Mother-o'-Pearl, in bags	20	.....
„ „ chests	20	.....
Munjeet	.....	50
Mustard Seed	18	.....
Niger Seed	17	.....
Nutmegs, in chests	.....	50
Nux Vomica, in bags or cases	16	.....
Oats	12	.....
Oil, in cases	20	.....
Do. in casks	210 Imperial Gallons.	
Olibanum	18	.....
Paddy, in bags	15	.....
Peas	20	.....
Pepper, in bags	16	.....
Planks and Deals	.....	50
Poonac	20	.....
Poppy Seed	15	.....
Putchuk	10	.....
Rape Seed	18	.....
Raw Silk, in bales	10	.....
Rattans	20	.....
Redwood for Dunnage	20	.....
Rhea in bales	.....	50

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per ton net.	Cubic feet per ton.
Rice, in bags	20	.....
Roping, in coils	.....	50
Do. lines and twines, in bundles ...	14	.....
Do. coir, in coils	10	.....
Rum, in casks	210 Imperial	Gallons.
Safflower, in bales	.....	50
Sago, in cases	.....	50
Sal Ammoniac, in bags	15	.....
Do. in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Sapan Wood	20	.....
Sharks' Fins	16	.....
Sealing Wax, in cases	.....	50
Seed Lac, in cases	.....	50
Do. in bags	16	.....
Senna, in bales	.....	50
Sarsaparilla	.....	50
Shells, rough, in bags	20	.....
Shell Lac, in cases	.....	50
Do. in bags	16	.....
Silk Piece-goods	.....	50
Skins	.....	50
Soap, country, in cases	.....	50
Do. in bags	15	.....
Do. in bars	20	.....

TONNAGE SCALE—(*concld.*)

ARTICLES.	Cwt. per ton net.	Cubic feet per ton.
Stick-Lac, in cases	.....	50
Do. in bags...	16	.....
Sugar, including Jaggery, in bags ...	20	.....
Tallow, cases or casks	20	.....
Talc	20	.....
Tamarind, in cases or casks	20	.....
Tapioca	.....	50
Tea, in chests	.....	50
Timber	.....	50
Tobacco, in bales	.....	50
Tortoise shell, in chests	.....	50
Turmeric, in bags	14	.....
Wheat	20	.....
Wool, in bales	.....	50
All other articles not enumerated, in bales or cases	.....	50

RULE.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent. as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton.
Ganjah.
Hemp.
Jute.
Munjeet.
Palmyra Fibre.
Senna Leaf.
Wool.
Sarsaparilla.

A. J. YORKE,
Chairman of the Chamber of Commerce.

MADRAS, 30*th May* 1905.

KARACHI CHAMBER OF COMMERCE.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 „
Annato, in cases	40 feet.	50 feet.
Apparel „	40 „	50 „
Arrowroot, in cases...	40 „	50 „
Assafœtida, in cases...	40 „	50 „
Bajree, in bags	18 cwt.	20 cwt
Barilla	16 „	20 „
Barley, in bags	15 „	18 „
Bees' Wax, in cases...	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ...	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bone-meal and Bone-dust	20 cwt.	20 cwt.
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 „ / 17 „ / 18 „	20 „
Bones, loose	8 „	10 „
Books	40 feet.	50 feet.
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 „	.....
Bran, in bags (unpressed)	9 „	.....
Buffalo horns, in bundles	6 „	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula and Buds	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars...	40 „	50 „
Cinnamon, in bales	.....	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coals...	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet.	50 feet.

* NOTE.—The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† NOTE.—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales...	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils...	40 feet.	8 ,,
Colocynth, in cases	40 ,,	50 feet.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	.....	12 ,,
Do. cut, in bags	11 cwt.	.....
Coral, rough (not specimen), in bags ...	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Do. in bales	40 feet.	50 feet.
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
* Cylindrical Packages, Rolls, &c... ...	40 feet.	.....
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags	17 ,,	20 ,,
Dragoons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	.....

* NOTE.—On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fenugreek or Methey Seed	17 cwt.	.....
Fish Manure (as per sample lodged with the Chamber)	9 cwt.	.....
Fishmaws (or Isinglass), in cases ...	40 feet.	.....
Flour	18 cwt.	.....
Do. Middlings or Sharps, in bags ...	12 „	.....
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags...	13 „	16 „
Do. in cases	40 feet.	50 feet.
Ghee, in dubbas or casks	40 „	15 cwt.
Ginger, dry, in cases	40 „	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram	17 „	20 „
Groundnuts, shelled	13 „	16 „
Do. unshelled	6 „	8 „
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 „	50 „
Do. loose or in bundles...	5 cwt.	7 cwt.
Hides and Skins, in screwed bales ...	40 feet.	50 feet.
Do. loose, and in small bundles	40 „	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 „
Do. Deer, loose	6 „	8 „
Horn Tips, of any kind, and hoofs ...	13 „	16 „
Indigo, in cases	40 feet.	50 feet.
Iron or Steel Rails	20 cwt.	.....
Iron, old or scrap	20 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Jackwood	40 feet.	50 feet.
Jaggery	18 cwt.	.....
Jowari, in bags	18 „	20 cwt.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lac (seed) in bags	13 cwt.	.....
Lang, in bags	18 „	20 cwt.
Lang, crushed, in bags	17 „	20 „
Lentils	20 „	20 „
Linseed, in bags	16 „	18 „
Mace, in cases	40 feet.	50 feet.
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 „	20 „
Do. Seed, in bags	13 „	16 „
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.
Do. do. in bundles or bags.	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Mutter	18 „	20 „
Myrabollams, in bags	13 „	16 „
Niger Seed	14 „	17 „
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 „	50 „
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Impl. gals.
Oil-cake, in cakes or lumps (in bags) ...	16 cwt.	.....
Oil, Cocoanut	11 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed	14 cwt.	17 cwt.
Teel or Gingelly Seed	15 „	.....
Rape Seed, Sita, Jamba and other kinds	16 „	.....
Mustard Seed	16 „	.....
Khorassan	16 „	.....
Ore of all descriptions, loose or in bags...	20 „	20 cwt.
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags	16 „	20 „
Poppy Seed, in single bags (1½ cwt.) ...	13 „	16 „
Do. do. (1¼ cwt.) ...	14 „	17 „
Do. in double bags (1¼ cwt.) ...	14 „	17 „
Do. in bags (1½ cwt.)	14 „	17 „
Rails, iron or steel	20 „	.....
Rattans, in bundles	13 „	16 cwt.
Do. Ground...	13 „	16 „
Red Wood	13 „	16 „
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags...	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 „	50 „
Do. in bags	8 cwt.	10 cwt.
Safflower seed (Kurdai seed or Kasumba)..	13 „	.....
Sago, in cases	40 feet.	50 feet.
Sal-Ammoniac, in cases	40 „	50 „
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2/7 lbs.	28 Indian maunds of 82-2/7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 „	20 „
Sandal and Sapan-wood	11 „	16 „

TONNAGE SCALE—(*concld.*)

ARTICLES.	STEAMERS.	SHIPS.
Sealing Wax, in cases	To the Ton. 40 feet.	To the Ton. 50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 „	10 „
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 „	50 „
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 „	20 „
Tallow	40 feet.	50 feet.
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 „	10 „
Do. in pressed bales	40 feet.	.....
Tea, in chests	40 „	50 feet.
Timber, Teak: Square Planks and Poon.	40 „	50 „
Timber, Teak: round (one-fifth off) ...	.....	.....
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 „	50 „
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 „	20 „
Unrated Wood	11 „	14 „
Whanghees (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
Whitepeas	18 „	.....
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

FREIGHT INWARDS.

Payable in Karachi.

The conversion into Indian Currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills of London payable on demand; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

FREIGHT OUTWARDS.

Payable in Karachi.

Difference of freight outwards from Karachi stated in sterling payable in Karachi (in absence of any stipulation to the contrary on either the shipping order or Charter Party) shall be converted into Indian Currency at the rate for Bank Bills on London payable on demand. The rate applicable to such purpose shall be the rate ruling on the day on which the Bill of Lading is dated; an allowance of 4½ per cent. in the case of sailing ships, and 2½ in the case of steamers, being made as discount to cover cost of insurance and interest, until the due date of the freight.

SHUT-OUT CARGO.

The Harbour Board ruling in relation to shut-out goods is as follows:—

That shut-out goods be in future charged half import and half export fees under the provisions of Rules 3 and 4 published under the Wharfage Fees Act III of 1879.

BURMA CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases		40
Arrowroot, in cases		50
Bark	20	
Beans	20	
Bees' Wax	20 gross	
Betelnut	20	
Books		50
Bones, loose, and Bone-meal	20	
Bottles (empty)		40
Bran	20	
Brimstone	20	
Bullion	at per cent.	
Cake lac, in bags	16	
Camphor, in cases		50
Cardamoms, in boxes	8	
Castor seed	15	
Chillies, in bags	8	
China root, in bags	11	
Chiretta, in bales	16	
Cigars		50
Cloves, in bags	8	
Coal	20	

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cochineal	.....	50
Coffee, in bags	18	.....
Coffee, in barrels	16	.....
Coir, loose	12	.....
Coir bundles	10	.....
Copra, in bags	14	.....
Cotton seed	15	.....
Cotton seed cake	20 gross	.....
Cotton seed oil	20	.....
Cotton in bales	.....	50
Curios	.....	40
Cutch, in bags	16	.....
Cutch, in boxes	20 gross	.....
Dhall, in bags	20	.....
Elephant teeth, in bulk	20	.....
Elephant teeth, in cases	.....	50
Flour, in bags	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags	16	.....
Gram, in bags	20	.....
Guano, in bags	16	.....
Gum, in cases	.....	50
Gunny bags and cloth	.....	50
Ganja	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Hemp, in bales	.....	50
Hides, Buffalo or Cow	16	.....
Horns, Buffalo or Cow	20	.....
India-rubber, in bags	20	.....
Iron	20	.....
Jute	.....	50
Lac-dye	.....	50
Linseed	20	.....
Machinery	20	.....
Maize	20	.....
Metals	20	.....
Millet	20	.....
Molasses	2 pun.or 4 hhds.	.....
Mustard or Rapeseed	20	.....
Nutmegs, in casks	.....	50
Oats	16	.....
Oil, in cases	.....	50
Oil, in casks	4 hhds.	.....
Oil-seed cake	20	.....
Orchids	.....	40
Paddy	16	.....
Paraffine wax, in cases	20	.....
Peas	20	.....
Planks and deals	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	.....	40
Rags	.....	50
Raw silk, in bales	.....	50
Rattans for dunnage	20	.....
Rice, in bags	20	.....
Rice meal and Rice flour	20	.....
Rope, in coils	.....	50
Rope, in bundles	16	.....
Rum, in casks	2 puncheons.	.....
Sago, in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Seedlac, in cases	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
Silk, in cases	.....	50
Silk piece-goods	.....	50
Silk (waste)	.....	50
Soap, country, in cases	.....	50
Sticklac, in bags	16	.....
Sugar, in bags	20	.....
Tallow, in casks	20	.....
Tamarind, in casks	20	.....
Tea, in chests	.....	50
Timber (Padouk)	.....	50
Timber (Pinkadoe)	.....	50
Timber (Teak in round or square, logs, scantlings)	.....	50
Til seed	20	.....
Tobacco, in bales	.....	50
Wheat	20	.....
Wool	.....	50

SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE

BURMA CHAMBER OF COMMERCE.

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1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery ... ... 2½ ,,
3. On purchasing ditto, when funds are provided by the Agent ... ... 5 ,,
4. On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... ... 5 ,,
5. On returns for consignments, if made in produce ... 2½ ,,
6. On returns of consignments, if in Bills, Bullion or Treasure ... ... 1 ,,
7. On accepting bills against consignments ... ... 1 ,,
8. On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ... 2½ ,,
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee ... ... half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... ... 2½ ,,
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money ... ... 2½ ,,

13. On *del-credere*, or guaranteeing the due or realisation of sales ... ... 2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... ... 2½ „

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hand or not ... ... 2½ „

17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive ... 5 „

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 „

19. On engaging troops for a ship, Great Britain or elsewhere, on the gross amount of passage money for rank and file ... ... 2½ „

20. On realising inwards freight, inward troop, emigrant, or cabin passage money ... ... 2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 2½ „

If Treasure, Precious Stones or Jewellery ... 1 „

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch ... ... 2½ „

22. On effecting Insurance, whether on lives or property ... ... 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium.. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... ... 2½ „

Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ... 1 „

27. On collecting house-rent ... ... 2½ „

28. On ship's disbursements ... ... 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... 2½ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

CALENDAR FOR 1918.

1918.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
FEB.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	...	...
MAR.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
APRIL	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	...	...	...	...
MAY	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
JUNE	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	...	...	...	...	...	...

1918.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
AUG.	...	...	...	...	...	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
SEPT.	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	...	...	...	...	...
OCT.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
NOV.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
DEC.	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...

PUBLIC HOLIDAYS

For the Year 1919.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday (18th April), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	1st January	Wednesday	1 Day.
Maha Shivratri	28th February	Friday	1 ,,
Holi (2nd Day)	17th March	Monday	1 ,,
Jamshedi Naoroz	21st March	Friday	1 ,,
Ramnavami	9th April	Wednesday	1 ,,
Good Friday	18th April	Friday	1 ,,
Easter Saturday and Monday.	19th and 21st Apl.	Saturday and Monday	2 Days.
Birthday of His Majesty the King-Emperor.	3rd June	Tuesday	1 Day.
Zarthost-no-diso	18th June	Wednesday	1 ,,
Ramzan-Id	30th June	Monday	1 ,,
Peace celebrations	19th July	Saturday	1 ,,
Cocoanut Day	11th August	Monday	1 ,,
Gokal-Ashtami	19th August	Tuesday	1 ,,
Ganesh-Chaturthi and Samvatsari (Jain).	29th August	Friday	1 ,,
Bakri-Id	6th September	Saturday	1 ,,
Parsee New Year	10th & 11th September	Wednesday and Thursday.	2 Days.
Khordad Sal	16th September	Tuesday	1 Day.
Dussera	4th October	Saturday	1 ,,
Divali	22nd, 23rd & 24th October.	Wed. Thurs. & Friday	3 Days.
Bara Wafat	6th December	Saturday	1 Day.
Christmas	24th, 25th and 26th Dec.	Wednesday, Thursday, and Friday	3 Days.
New Year's Eve	31st December	Wednesday	1 Day.

NOTES—No day is notified as a holiday on account of Muharram (5th October), because the festival falls on a day which is already declared to be a holiday under the section referred to above.

HOLIDAYS UNDER CHARTER-PARTIES

For the Year 1919.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1919 :—

New Year	1st January	Wednesday	1 Day.
Holi (2nd Day)	17th March	Monday	1 ,,
Ramnavami	9th April	Wednesday	1 ,,
Good Friday	18th April	Friday	1 ,,
Birthday of His Majesty the King-Emperor.	3rd June	Tuesday	1 ,,
Peace celebrations	19th July	Saturday	1 ,,
Cocoanut Day	11th August	Monday	1 ,,
Gokal-Ashtami	19th August	Tuesday	1 ,,
Ganesh-Chaturthi and Samvatsari (Jain).	29th August	Friday	1 ,,
Bakri-Id	6th September	Saturday	1 ,,
Dussera	4th October	Saturday	1 ,,
Devali	23rd October	Thursday	1 ,,
Christmas	25th December	Thursday	1 ,,

By order of the Committee,

R. E. GREGOR-PEARSE,

BOMBAY, 21*st November* 1918. *Secretary.*

List showing the various Statistical Returns published by the Bom

	Members.								
	Half-yearly.			Monthly.			Charge per copy.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Subscription for Chamber Membership	120	0	0	.....			.....		
Subscription for Associate Membership	90	0	0	... ...			.....		
Subscription for all Statistical Returns (only to Members)	120	0	0	.....			.....		
Daily Trade Return (Exports and Imports). Issued daily	30	0	0	6	0	0	0	8	0
Daily Arrivals of Cotton, Wheat and Seeds by Rail and Sea. Issued daily.	36	0	0	7	8	0	0	8	0
Import Manifests. Issued twice a week	24	0	0	5	0	0	0	12	0
Export Manifests. Issued twice a week	24	0	0	5	0	0	0	12	0
Current Quotations. Issued weekly.	.....			Free			.....		
Detailed Monthly Return of Principal Imports from Europe and elsewhere. Issued monthly ...	6	0	0	1	8	0	1	8	0
Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	6	0	0	1	8	0	1	8	0
Movement of Piece-goods and Yarns by Rail. Issued monthly	9	0	0	1	12	0	1	12	0
Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	4	8	0	1	0	0	1	0	0
Weekly Return (Clearances of Cotton, Seeds and Wheat, &c.). Issued weekly	12	0	0	2	0	0	0	10	0
Half-yearly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly ...	Free to subscribers of "Weekly Return" if taken separately. The Subscription will be								
	1	8	0	.....			1	8	0
Rules and Regulations of the Chamber (with Tonnage Schedule) ...	.....			.....			0	8	0
Annual Report of the Chamber ...	2 copies free and for additional copies each.			.....			5	0	0
Index to the Chamber's Annual Reports (1836-1905)	.....			.....			5	0	0
Decisions on Shipping and Mercantile Matters	.....			.....			2	8	0

bay Chamber of Commerce, their respective Subscriptions, &c.

Non-Members.									Postage.						
Half-yearly.			Monthly.			Charge per copy.			Half-yearly.			Monthly.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
.....			.....			.....			.....			.....			
.....			.....			.....			.....			.....			
.....			.....			.....			.....			.. ...			
60	0	0	11	0	0	0	12	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
60	0	0	11	0	0	0	12	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
9	0	0	2	0	0	0	10	0	0	13	0	0	2	0	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
9	0	0	2	0	0	2	0	0	0	3	0	0	0	6	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
7	8	0	1	8	0	1	8	0	0	3	0	0	0	6	
18	0	0	4	0	0	1	0	0	0	13	0	0	2	0	
3	0	0	.....			3	0	0	0	0	6	.....			
.....			.....			0	12	0	.....			.....			
.....			.....			6	8	0	.....			.....			
.....			.....			5	0	0	.....			0	10	0	Mail
												0	5	0	Inland.
.....			.....			2	8	0	.....			0	2	0	Mail
												0	1	0	Inland.

Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1918.

QUOTATIONS.	Week ending 5th January.	Week ending 12th January.	Week ending 19th January.	Week ending 26th January.	Week ending 2nd February.	Week ending 9th February.	Week ending 16th February.	Week ending 23rd February.	Week ending 2nd March.	Week ending 9th March.	Week ending 16th March.	Week ending 23rd March.	Week ending 30th March.	Week ending 6th April.	Week ending 13th April.	Week ending 20th April.	Week ending 27th April.	Week ending 4th May.	Week ending 11th May.	Week ending 18th May.	Week ending 25th May.	Week ending 1st June.	Week ending 8th June.
EXCHANGE.																							
On England Bank Bills, Telegraphic Transfer	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 4 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.	Ready. 1s. 5 31/32d.
" " sight	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/32d.	1s. 5 1/16d.	1s. 5 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.
" " " 3 months'	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 5/32d.	1s. 5 3/16d.	1s. 5 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.
First Class Credits " " 3 "	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 18/32d.	1s. 5 19/32d.	1s. 5 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.	1s. 6 19/32d.
" " " 4 "	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.
" " " 6 "	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 5 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.	1s. 6 29/32d.
Documents " " 3 "	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 5 7/16d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.
" " " 4 "	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 5 17/32d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.
" " " 6 "	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.
French Francs D/A. " " sight	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 Nom.	197 Nom.	196½ Nom.	197 Against cover.	197 Against cover.	197 Against cover.	197 Nom.	197 Nom.	209 Nom.	209 Nom.	209 Nom.	209 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.
" " " 3 months'	200 1/2 "	200 1/2 "	200 1/2 "	200 1/2 "	200 1/2 "	200 1/2 "	200 "	199½ "	200 "	200 "	200 "	200 "	200 "	212 "	212 "	212 "	212 "	211 "	211 "	211 "	211 "	211 "	211 "
On Calcutta Bank Telegraphic Transfer	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/16	100 3/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
Telegraphic Transfers (per 100 Dollars. H	Rs. a. p. 216 8 0	Rs. a. p. 218 0 0	Rs. a. p. 214 0 0	Rs. a. p. 211 0 0	Rs. a. p. 212 0 0	Rs. a. p. 210 8 0	Rs. a. p. 209 0 0	Rs. a. p. 207 8 0	Rs. a. p. 209 0 0	Rs. a. p. 213 0 0	Rs. a. p. 214 4 0	Rs. a. p. 219 0 0	Rs. a. p. 220 0 0	Rs. a. p. 218 0 0	Rs. a. p. 218 8 0	Rs. a. p. 238 12 0	Rs. a. p. 209 0 0	Rs. a. p. 207 0 0	Rs. a. p. 208 4 0	Rs. a. p. 208 4 0	Rs. a. p. 209 0 0	Rs. a. p. 211 0 0	Rs. a. p. 211 12 0
" " 100 Taels	S 311 0 0	317 0 0	310 12 0	301 0 0	302 8 0	303 8 0	303 8 0	297 8 0	299 0 0	303 8 0	304 8 0	314 0 0	313 0 0	309 0 0	313 8 0	295 8 0	297 0 0	295 4 0	299 8 0	299 8 0	299 8 0	302 4 0	303 12 0
" " 100 Yens	J 150 0 0	150 0 0	150 0 0	150 0 0	150 0 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	147 8 0	146 12 0	144 8 0	144 8 0	145 4 0	145 8 0	143 8 0	143 8 0
English Bar Gold, 100 touch (per tola)	29 8 0	30 0 0Nom.	30 4 0Nom.	30 6 0	30 8 0	30 12 0	30 12 0	30 8 0Nom.	29 12 0	29 12 0	29 12 0	29 0 0	29 0 0	29 0 0	29 0 0	29 0 0	29 0 0 Nom.	29 0 0 Nom.	30 4 0Nom.	31 0 0Nom.	32 0 0Nom.	33 4 0Nom.	32 8 0
Sovereigns	17 3 6	17 7 6	17 14 0	17 14 0	17 15 0	18 5 6	16 14 0	16 12 0	16 4 0	16 9 0	16 2 0	16 8 0	16 5 0	15 15 0	17 3 6	16 12 6	17 3 6	17 9 0	18 1 0	18 11 0	19 9 0	19 4 0	
Bar Silver (Ex. Duty) Ready.	100 8 0	100 10 0	100 13 0	100 14 0	98 12 0	99 5 0	98 5 0	98 15 0	99 0 0	102 9 0	103 11 0	103 14 0	103 6 0	101 14 0	102 10 0	109 2 0	111 14 0	114 14 0	111 10 0	112 10 0	112 10 0	109 10 0	108 10 0
" " Forward.	100 14 0	100 15 0	101 1 0	101 2 0	99 4 0	99 11 0	98 10 0	98 3 0	99 6 0	102 13 0	103 14 0	103 14 0	102 8 0	102 10 0	102 10 0	109 2 0	111 14 0	114 14 0	111 10 0	110 10 0	110 10 0	109 10 0	108 10 0
RATES OF DISCOUNT.																							
Bank Rate of Discount on Private Bills, 60 days' sight	6½ per cent.	6½ per cent.	6 1/2 per cent.	6 1/2 per cent.	7 per cent.	7 1/2 per cent.	7 1/2 per cent.	7½ per cent.	7 1/2 per cent.	7 1/2 per cent.	7 1/2 per cent.	7½ per cent.	7½ per cent.	7 1/2 per cent.	8 per cent.	8 per cent.	7½ per cent.	7 per cent.	6½ per cent.	6 per cent.	6 per cent.	5 per cent.	5 per cent.
Bank Rate of Interest on Demand Loans on Government Securities	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	5 "	5 "
Rate of Interest in the Open Market on Government Paper	5 "	5½ "	5½ "	5 "	5 "	6 "	5½ "	5 "	5 1/2 "	5 1/2 "	5 1/2 "	5½ "	5½ "	6 "	6 "	6 "	5 "	5 "	5 "	5 "	4½ "	4 "	4 "
GOVERNMENT SECURITIES.																							
Three-and-a-half per cent.	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 68 12 0	Rs. 68 8 0	Rs. 68 4 0	Rs. 68 4 0	Rs. 67 4 0	Rs. 67 4 0	Rs. 66 8 0	Rs. 66 0 0	Rs. 66 0 0	Rs. 67 0 0	Rs. 64 12 0	Rs. 64 8 0	Rs. 63 8 0	Rs. 63 8 0	Rs. 63 0 0	Rs. 63 0 0	Rs. 63 8 0	Rs. 63 8 0
Three per cent.	" 58 0 0	" 58 0 0	" 58 0 0	" 58 0 0	" 58 0 0	" 58 0 0	" 58 0 0	" 58 0 0	" Nil.	" Nil.	" Nil.	" Nil.	" 57 0 0	" 57 0 0	" Nil.	" 56 0 0	" 57 0 0	" 56 0 0	" 56 0 0	" 56 0 0	" 54 0 0	" 54 0 0	" 54 0 0
Memo. of Government Paper enfaced for London.	Nil.	Nil.	Nil.	" 1,800 0 0	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	" 1,800 0 0	Nil.	Nil.
Government Paper enfaced from London to Bombay	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
IMPORTS.																							
Piece Goods																							
7 lbs. 33in. 37½ yds. Grey Shirtings (per piece)	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 8 0	Rs. 11 8 0	Rs. 11 8 0	Rs. 11 8 0	Rs. 11 10 0	Rs. 11 10 0	Rs. 11 12 0	Rs. 11 12 0	Rs. 12 0 0	Rs. 11 12 0	.....	Rs. 12 0 0	Rs. 14 0 0	No stock.		
8 lbs. 38in. 37½ to 38 yds. " "	" 14 0 0	" 14 0 0	" 14 0 0	" 14 0 0	" 14 0 0	" 14 0 0	" 14 6 0	" 14 12 0	" 14 12 0	" 14 12 0	" 14 12 0	" 14 12 0	" 15 0 0	" 16 0 0	" 16 4 0	" 16 12 0	" 17 4 0	" 17 4 0	" 17 4 0	" 17 0 0	" 17 0 0	" 17 0 0	" 17 0 0	" 17 0 0
No. 40s. Water Twist (per lb.)	" 1 14 0	" 1 15 0	" 1 15 0	" 1 15 0	" 2 0 0	" 2 0 0	" 2 2 0	" 2 2 0	" 2 4 0	" 2 4 0	" 2 4 0	" 2 5 0	" 2 5 0	" 2 5 0	" 2 5 0	" 2 5 6	" 2 4 6	" 2 4 0	" 2 4 0	" 2 4 0	" 2 4 0	" 2 4 0	" 2 4 0	" 2 4 0
No. 80s. " "	" 1 12 0	" 1 13 0	" 1 13 0	" 1 13 0	" 1-12-0 to 1-14-0	" 1 14 0	" 1 14 0	" 1 14 0	" 1 14 0	" 1 14 0	" 1 15 0	" 1 15 0	" 1 15 6	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0	" 2 0 0
Copper Braziers (per cwt. in bundles)	" 140 0 0	" 140 0 0	" 140 0 0	" 144 0 0	" 142 0 0	" 142 0 0	" 140 0 0	" 140 0 0	" 142 0 0	" 142 0 0	" 142 0 0	" 144 0 0	" 144 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0	" 145 0 0
Yellow Metal " "	" 142 0 0	" 142 0 0	" 142 0 0	" 148 0 0	" 141 0 0	" 142 0 0	" 142 0 0	" 140 0 0	" 140 0 0	" 140 0 0	" 142 0 0	" 143 0 0	" 145 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0	" 150 0 0
Belgian No. 2, Bar Iron (per candy of 746½ lbs.)	" 200 0 0	" 200 0 0	" 200 0 0	" 200 0 0	" 200 0 0	" 210 0 0	" 210 0 0	" 210 0 0	" 210 0 0	" 215 0 0	" 215 0 0	" 220 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 250 0 0
Basic Steel " "	" 195 0 0	" 200 0 0	" 200 0 0	" 200 0 0	" 210 0 0	" 210 0 0	" 210 0 0	" 210 0 0	" 210 0 0	" 215 0 0	" 215 0 0	" 220 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 225 0 0	" 250 0 0
Swedish Bar Iron " "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sugar, Ordinary Crystals, Best (per cwt. ex Godown)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Mauritius, Ordinary Grains, D to J (per cwt. ex Godown)	Rs. 18-0-0 to 18-8-0	Rs. 17-12-0 to 18-4-0	Rs. 17-4-0 to 18-0-0	Rs. 17-6-0 to 18-2-0	Rs. 17-2-0 to 17-14-0	Rs. 17-4-0 to 18-0-0	Rs. 16-14-0 to 17-10-0	Rs. 16-14-0 to 17-10-0	Rs. 16-8-0 to 17-4-0	Rs. 16-12-0 to 17-8-0	Rs. 16-14-0 to 17-10-0	Rs. 17-12-0 to 18-4-0	Rs. 17-8-0 to 18-0-0	Rs. 17-14-0 to 18-6-0	Rs. 17-12-0 to 18-0-0	Rs. 18-4-0 to 18-8-0	Rs. 18-10-0 to 18-14-0	Rs. 18-12-0 to 19-0-0	Rs. 20-0-0 to 20-4-0	Rs. 18-12-0 to 19-0-0	Rs. 18-0-0 to 18-4-0	Rs. 17-14-0 to 18-2-0	Rs. 18-8-0 to 18-12-0
" China, Best Soft, White (per cwt. ex Godown)	" 20 1 0	" 19 10 0	" 18 14 0	" 18 14 0	" 18 12 0	" 19-0-0	" 18-12-0	" 18-12-0	" 18-2-0	" 18-12-0	" 19-4-0 No stock	" 20-8 0	" 20-4-0 Nom.	" 20-12-0 No stock	" 20-12-0 No stock.	" 20-12-0 Nom.	" 21-4-0 Nom.	" 21-12-0 Nom.	" 22-8-0	" 22-0-0	" 21-8-0	" 20-12-0 No stock.	" 20-12-0 No stock.
" Java White Granulated T. M. O. quality (per cwt. ex Godown)	" 18 2 0	" 17 12 0	" 17 4 0	" 17 6 0	" 17 2 0	" 17-8-0	" 17-2-0	" 17-2-0	" 16-10-0	" 17-2-0	" 17-8-0	" 18-6-0	" 17-14-0	" 18-6-0	" 18-0-0	" 18-7-0	" 19-1-0	" 19-8-0	" 20-15-0	" 20-1-0	" 19-1-0	" 18-9-0	" 18-7-0	
" Japan (per cwt. ex Godown)	" 19 2 0	" 18 12 0	" 18 4 0	" 18 6 0	" 18 2 0	" 18-4-0	" 17-14-0	" 17-14-0	" 17-6-0	" 17-14-0	" 17-14-0	" 18-4-0	" 18-14-0 Nom.	" 19-0-0 No stock.	" 19-12-0 No stock.	" 19-12-0 Nom.	" 19-12-0 Nom.	" 19-12-0 Nom.	" 21-4-0	" 20-8-0	" 19-12-0	" 19-4-0 No stock.	" 19-4-0 No stock.
Coal, Shaw's Best Steam (per ton)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " Ordinary	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Lawrie's Desharghur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " Joyramdanga	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " Anthracite	Rs. 6-0-0 (Pits-mouth) Rdy	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Ready.	Rs. 6-0-0 (Pits-mouth) Ready.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.	Rs. 6-0-0 (Pits-mouth) Rdy.
" Natal (St. George's and Dundee)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Davison's West Hartley	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Cardiff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Desharghur, Bengal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Jardine's Navigation Bengal	Rs. 27/28 Rdy. ex Bunder.	Rs. 28 to 30 Rdy. ex Bunder.	Rs. 26 to 27 Rdy. ex Bunder.	Rs. 29 to 32 Nom ex Bunder. Rdy.	Rs. 34 to 38 Rdy. ex Bunder.	Rs. 35 to 38 Rdy. ex Bunder.	Rs. 36 to 38 Nom. ex Bunder. Rdy.	Rs. 38 to 40 Rdy. ex Bunder.	Rs. 39/41 Rdy. ex Bunder.	Nominal stocks practically exhausted.	Nom. Practically no stock.	Nominal, Practically no stock.	Nominal, Practically no stock.	Nominal.	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Seebpore (Bengal)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Bird's Navigation	Rs. 27/28 Rdy. ex Bunder.	Rs. 28/30 Rdy. ex Bunder.	Rs. 26 to 27 Rdy. ex Bunder.	Rs. 29 to 32 Nom. ex Bunder. Rdy.	Rs. 34 to 38 Rdy. ex Bund r.	Rs. 35 to 38 Rdy. ex Bunder.	Rs. 36 to 38 Nom. ex Bunder. Rdy.	Rs. 38 to 40 Rdy. ex Bunder.	Rs. 39 to 41 Rdy. ex Bunder.	Nominal stocks practically exhausted.	Nom. Practically no stock.	Nominal, Practically no stock.	Nominal, Practically no stock.	Nominal.	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Singarini	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
EXPORTS.																							
COTTON—(Full-pressed ; per candy of 784 lbs.)—																							
H.G. Bengals (Railway Terms.) Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
M.G. " " Fine	Rs. 506 Jan.	Rs. 530 Jan.	Rs. 533 Jan.	Rs. 558, 25th Jan.	Rs. 535 25th Mar.	Rs. 582 25th Mar.	Rs. 601 Mar.	Rs. 588 25th Mar.	Rs. 610 25th Mar.	Rs. 626 25th Mar.	Rs. 633 Mar.	Rs. 650 25th Mar.	Rs. 683 25th May	Rs. 672 25th May	Rs. 655 25th May	Rs. 590 25th May.	Rs. 591 25th May	Rs. 600 25th May.	Rs. 590 25th May.	Rs. 575 25th May.	Rs. 588 25th May.	.....	.....
" " " F.G.	" 474 "	" 492 "	" 491 "	" 509 "	" 488 "	" 522 "	" 553 "	" 538 "	" 543 "	" 563 "	" 573 "	" 598 "	.....	" 606 "	" 590 "	" 536 "	" 540 "	" 545 "	" 538 "	" 525 "	" 538 "	.....	.....
Sind-Punjab " " Fine	" 506 "	" 548 "	" 543 "	" 568 "	" 545 "	" 548 "	" 602 "	" 590 "	" 613 "	" 626 "	" 655 "	" 650 "	Rs. 683 25th May	" 673 "	" 655 "	" 590 "	" 590 25th May	" 600 "	" 590 "	" 578 "	" 580 "	.....	.....
" " " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Khandeish Fine	Rs. 576 Jan.	Rs. 588 Jan.	Rs. 580 Jan.	Rs. 610, 25th Jan.	.....	Rs. 622 25th March Nom.	.....	Rs. 620 25th Mar. (Nom.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " F.G.	" 546 "	" 555 "	" 540 "	" 580 "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Dhamangaum, Poolgaum Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Nagpore Kamptee Fine	Rs. 636 Jan.	Rs. 654 Jan.	Rs. 648 Jan.	Rs. 658, 25th Jan.	Rs. 555 25th Mar.	Rs. 670 25th Mar.	Rs. 678 Mar.	Rs. 670 25th Mar.	Rs. 680 25th Mar.	Rs. 692 25th Mar.	Rs. 705 Mar.	Rs. 725 25th Mar.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Oomrawattee (Descriptions) Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Akola, Khamgaum-Karanja (Fair Staple) Fine	Rs. 600 Jan.	Rs. 608 Jan.	Rs. 607 Jan.	Rs. 633, 25th Jan.	Rs. 607 25th Mar.	Rs. 629 25th Mar.	Rs. 652 Mar.	Rs. 641 25th Mar.	Rs. 659 25th Mar.	Rs. 665 25th Mar.	Rs. 679 Mar.	Rs. 698 25th Mar.	Rs. 717 25th May	Rs. 708 25th May	Rs. 701 25th May.	Rs. 650 25th May.	Rs. 658 25th May	Rs. 665 25th May.	Rs. 660 25th May.	Rs. 640 25th May.	Rs. 650 25th May.	.....	.....
" " " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Broach Fine	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 682 25th April	Rs. 705 25th April	Rs. 729 Apl.	Rs. 760 26th April	Rs. 801 25th April	Rs. 800 25th April	Rs. 788 25th April.	Rs. 735 25th April.	Rs. 718 25th May	Rs. 715 25th May.	Rs. 712 25th May.	Rs. 678 25th May.	Rs. 688 25th May.	Rs. 657 1st to 25th July.	Rs. 660 25th July.
" " " F.G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Good	Rs. 594 April	Rs. 611 April.	Rs. 587 April	Rs. 615, 25th April	Rs. 610 25th April	Rs. 639 25th April	Rs. 652 April.	Rs. 646 25th April	Rs. 670 25th April	Rs. 691 25th April	Rs. 711 April.	Rs. 726 25th April	.....	.....	Rs. 710 25th April.	Rs. 700 25th April	.....	.....	.....	.....	.....	.....	.....

Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1918.

	Week ending 5th January.	Week ending 12th January.	Week ending 19th January.	Week ending 26th January.	Week ending 2nd February.	Week ending 9th February.	Week ending 16th February.	Week ending 23rd February.	Week ending 2nd March.	Week ending 9th March.	Week ending 16th March.	Week ending 23rd March.	Week ending 30th March.	Week ending 6th April.	Week ending 13th April.	Week ending 20th April.	Week ending 27th April.	Week ending 4th May.	Week ending 11th May.	Week ending 18th May.	Week ending 25th May.	Week ending 1st June.	Week ending 8th June.	Week ending 15th June.	Week ending 22nd June.	Week ending 29th June.
Transfer ..	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 4 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.	Ready. Rs. 5 31/32d.
Sight...	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 5 1/32d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.	Rs. 6 1/16d.
,, ...	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 5 5/32d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.	Rs. 6 3/16d.
,, ...	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 5 13/32d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.	Rs. 6 7/16d.
,, ...	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 5 1/2d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.	Rs. 6 17/32d.
,, ...	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 5 23/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.	Rs. 6 21/32d.
,, ...	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 5 7/16d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.	Rs. 6 15/32d.
,, ...	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 5 17/32d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.	Rs. 6 9/16d.
,, ...	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 5 25/32d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.	Rs. 6 13/16d.
sight...	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 1/2 Nom.	197 Nom.	197 Nom.	199½ Nom.	197 Against cover.	197 Against cover.	197 Against cover.	197 Nom.	197 Nom.	197 Nom.	209 Nom.	209 Nom.	209 Nom.	209 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.	208 Nom.
... ,,	200 1/2 ,,	200 1/2 ,,	200 1/2 ,,	200 1/2 ,,	200 1/2 ,,	200 ,,	200 ,,	199½ ,,	200 ,,	200 ,,	200 ,,	199 ,,	200 ,,	200 ,,	212 ,,	212 ,,	212 ,,	212 ,,	211 ,,	211 ,,	211 ,,	211 ,,	211 ,,	211 ,,	211 ,,	211 ,,
... ,,	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/32	100 1/32	100 to 100 1/32	100 1/32	100 1/32	100	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
30 Dollars.	H 216 8 0	218 0 0	214 0 0	211 0 0	212 0 0	210 8 0	209 0 0	207 8 0	209 0 0	213 0 0	214 0 0	219 0 0	220 0 0	218 0 0	208 8 0	208 12 0	209 0 0	207 0 0	208 4 0	208 4 0	209 0 0	211 0 0	211 12 0	216 8 0	216 8 0	216 8 0	217 4 0
100 Taels...	S 311 0 0	317 0 0	310 12 0	301 0 0	302 8 0	302 8 0	303 8 0	302 8 0	303 8 0	303 8 0	304 8 0	314 0 0	312 0 0	309 0 0	289 0 0	295 8 0	297 0 0	295 4 0	299 8 0	299 8 0	299 8 0	302 4 0	303 12 0	308 12 0	308 12 0	308 12 0	311 0 0
100 Yens...	J 150 0 0	151 0 0	150 0 0	146 0 0	146 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	149 8 0	148 0 0	148 0 0	144 8 0	144 8 0	146 12 0	144 8 0	145 4 0	145 4 0	143 8 0	143 8 0	143 8 0	143 8 0	143 8 0	143 8 0	143 8 0
... ...	29 8 0	30 0 0Nom.	30 4 0Nom.	30 6 0	30 8 0	30 12 0	30 12 0	30 12 0Nom.	29 12 0	29 12 0	29 0 0	29 0 0	29 0 0	29 0 0	29 0 0	29 0 0	29 0 0 Nom.	29 0 0 Nom.	30 4 0Nom.	31 0 0Nom.	32 0 0Nom.	33 4 0Nom.	32 8 0	32 4 0 Nom.	32 4 0Nom.	32 0 0 Nom.	32 0 0 Nom.
... ...	17 3 6	17 7 6	17 14 0	17 14 0	17 15 0	18 5 6	16 14 0	16 12 0	16 4 0	16 9 0	16 9 0	16 8 0	16 5 0	17 3 6	17 3 6	16 13 0	16 12 6	17 3 6	17 2 0	18 1 0	18 11 0	19 4 0	19 4 0	19 1 0	18 7 0Nom	18 8 0	18 7 0Nom
Ready...	100 8 0	100 13 0	100 14 0	100 14 0	98 12 6	99 5 0	98 5 0	98 15 0	99 0 0	102 9 6	102 14 0	103 11 0	103 8 0	101 14 0	108 2 0	109 2 0	111 14 0	114 14 0	111 10 0	110 10 0	112 10 0	109 10 0	108 10 0	108 10 0	107 10 0	107 10 0	108 10 0
Forward.	100 14 0	100 45 0	101 1 0	101 2 0	99 4 0	99 11 0	98 10 0	98 3 0	99 6 0	102 13 0	103 1 0	103 14 0	102 10 0	103 1 0	109 2 0	109 2 0	111 14 0	114 14 0	111 10 0	110 10 0	112 10 0	109 10 0	108 10 0	108 10 0	107 10 0	107 10 0	108 10 0
,, 60 days'	6½ per cent.	6½ per cent.	6 1/2 per cent.	6 1/2 per cent.	7 per cent.	7 1/2 per cent.	7 1/2 per cent.	7½ per cent.	7 1/2 per cent.	7 1/2 per cent.	7 1/2 per cent.	7½ per cent.	7½ per cent.	7 1/2 per cent.	8 per cent.	8 per cent.	7½ per cent.	7 per cent.	6½ per cent.	6 per cent.	6 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.
... ...	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	6 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,	5 ,,
n Govern-	5 ,,	5½ ,,	5½ ,,	5 ,,	5 ,,	6 ,,	5½ ,,	5½ ,,	5 1/2 ,,	5 1/2 ,,	5 1/2 ,,	5½ ,,	5½ ,,	6 ,,	6 ,,	6 ,,	5½ ,,	5 ,,	5 ,,	5 ,,	4½ ,,	4 ,,	4 ,,	4 ,,	4 ,,	4 ,,	4 ,,
... ...	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 69 8 0	Rs. 68 12 0	Rs. 68 8 0	Rs. 68 4 0	Rs. 68 4 0	Rs. 67 4 0	Rs. 67 4 0	Rs. 66 8 0	Rs. 66 0 0	Rs. 65 0 0	Rs. 64 12 0	Rs. 64 12 0	Rs. 64 8 0	Rs. 63 8 0	Rs. 63 8 0	Rs. 63 0 0	Rs. 63 0 0	Rs. 63 8 0	Rs. 63 8 0	Rs. 64 0 0	Rs. 64 0 0	Rs. 64 0 0	Rs. 65 0 0
... ...	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 58 0 0	,, 57 0 0	,, 57 0 0	,, 57 0 0	,, 57 0 0	,, 57 0 0	,, 56 0 0	,, 56 0 0	,, 57 0 0	,, 56 0 0	,, 56 0 0	,, 56 0 0	,, 54 0 0	,, 54 0 0	,, 54 0 0	,, 54 0 0	,, 54 0 0	,, 54 0 0	,, 54 0 0
r London,	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
ondon to	,, 1,800 0 0	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	,, 1,800 0 0	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
... ...	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
piece) ...	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 4 0	Rs. 11 8 0	Rs. 11 8 0	Rs. 11 8 0	Rs. 11 6 0	Rs. 11 10 0	Rs. 11 10 0	Rs. 11 12 0	Rs. 11 12 0	Rs. 12 0 0	Rs. 11 12 0	.....	Rs. 14 0 0	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.
,, } ...	,, 14 0 0	,, 14 0 0	,, 14 0 0	,, 14 0 0	,, 14 0 0	,, 14 0 0	,, 14 0 0	,, 14 6 0	,, 14 12 0	,, 14 12 0	,, 14 12 0	,, 14 12 0	,, 15 0 0	,, 16 0 0	,, 16 4 0	,, 16 12 0	,, 17 4 0	,, 17 4 0	,, 17 4 0	,, 17 0 0	Rs. 17 0 0	Rs. 17 0 0	Rs. 17 0 0	Rs. 17 0 0	Rs. 17 0 0	Rs. 17 0 0	Rs. 17 0 0
... ...	,, 1 14 0	,, 1 15 0	,, 1 15 0	,, 1 13 0	,, 1 14 0	,, 1 14 0	,, 1 14 0	,, 2 3 0	,, 2 5 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 5 0	,, 2 5 0	,, 2 5 0	,, 2 5 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0	,, 2 4 0
... ...	,, 1 12 0	,, 1 13 0	,, 1 13 0	,, 1 13 0	,, 1 14 0	,, 1 14 0	,, 1 14 0	,, 1 14 0	,, 1 15 0	,, 1 15 0	,, 1 15 0	,, 2 0 0	,, 7 15 6	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0	,, 2 0 0
... ...	,, 140 0 0	,, 142 0 0	,, 140 0 0	,, 142 0 0	,, 142 0 0	,, 142 0 0	,, 140 0 0	,, 142 0 0	,, 142 0 0	,, 140 0 0	,, 140 0 0	,, 142 0 0	,, 152 0 0	,, 146 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0	,, 145 0 0
... ...	,, 142 0 0	,, 142 0 0	,, 142 0 0	,, 142 0 0	,, 143 0 0	,, 142 0 0	,, 142 0 0	,, 140 0 0	,, 140 0 0	,, 140 0 0	,, 140 0 0	,, 140 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 150 0 0	,, 155 0 0	,, 155 0 0	,, 155 0 0	,, 155 0 0
6½ lbs...	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 210 0 0	,, 210 0 0	,, 210 0 0	,, 210 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 250 0 0	,, 250 0 0	,, 250 0 0	,, 250 0 0	,, 250 0 0
... } ...	,, 195 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 200 0 0	,, 210 0 0	,, 210 0 0	,, 210 0 0	,, 210 0 0	,, 215 0 0	,, 215 0 0	,, 220 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 225 0 0	,, 275 0 0	,, 275 0 0	,, 275 0 0	,, 275 0 0	,, 275 0 0
cwt. ex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(per cwt.	Rs. 18-0-0 to 18-8-0	Rs. 17-12-0 to 18-4-0	Rs. 17-14-0 to 18-4-0	Rs. 17-8-0 to 18-2-0	Rs. 17-2-0 to 17-14-0	Rs. 17-4-0 to 18-0-0	Rs. 16-14-0 to 17-10-0	Rs. 16-14-0 to 17-10-0	Rs. 16-8-0 to 17-4-0	Rs. 16-12-0 to 17-8-0	Rs. 16-14-0 to 17-10-0	Rs. 17-12-0 to 18-4-0	Rs. 17-8-0 to 18-0-0	Rs. 17-14-0 to 18-6-0	Rs. 17-12-0 to 18-0-0	Rs. 18-1-0 to 18-8-0	Rs. 18-10-0 to 18-14-0	Rs. 18-12-0 to 19-0-0	Rs. 20-0-0 to 20-4-0	Rs. 18-12-0 to 19-0-0	Rs. 18-0-0 to 18-4-0	Rs. 17-14-0 to 18-2-0	Rs. 18-8-0 to 18-12-0	Rs. 18-10-0 to 18-14-0	Rs. 18-10-0 to 18-12-0	Rs. 18-8-0 to 18-12-0
Godown.)	,, 20 1 0	,, 19 10 0	,, 18 14 0	,, 18 14 0	,, 18 12 0	,, 19-0-0	,, 18-12-0	,, 18-12-0	,, 18-2-0	,, 18-12-0	,, 19-4-0 No stock	,, 20-8 0	,, 20-4-0 Nom.	,, 20-12-0 No stock	,, 20-12-0 No stock.	,, 20-12-0 Nom.	,, 21-4-0 Nom.	,, 21-12-0 Nom.	,, 22-8-0	,, 22-0-0	21-8-0	,, 20-12-0 No stock.	,, 20-12-0No stock.	,, 21-0-0 No stock.	,, 20-12-0	,, 20-8-0 No stock.
quality	,, 18 2 0	,, 17 12 0	,, 17 4 0	,, 17 6 0	,, 17 2 0	,, 17-8-0	,, 17-2-0	,, 17-2-0	,, 16-10-0	,, 17-2-0	,, 17-8-0	18-6-0	,, 17-14-0	,, 18-6-0	,, 18-0-0	,, 18-7-0	,, 19-1-0	,, 19-8-0	,, 20-15-0	,, 20-1-0	,, 19-1-0	,, 18-9-0	,, 18-7-0	,, 18-12-0	,, 18-12-0	,, 18-8-0
... ...	,, 19 2 0	,, 18 12 0	,, 18 4 0	,, 18 6 0	,, 18 2 0	,, 18-4-0	,, 17-14-0	,, 17-14-0	,, 17-6-0	,, 17-14-0	,, 18-2-0	19-0-0	,, 18-14-0 Nom.	,, 19-2-0 No stock.	,, 18-12-0 No stock.	,, 19-2-0 Nom	,, 19-12-0 Nom.	,, 19-12-0 Nom.	,, 21-4-0	,, 20-8-0	,, 19-12-0	,, 19-4-0 No stock.	,, 19-4-0 No stock.	,, 19-10-0No stock.	,, 19-10-0	,, 19-8-0
per ton) ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
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Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1918—continued.

QUOTATIONS.	Week ending 6th July.	Week ending 13th July.	Week ending 20th July.	Week ending 27th July.	Week ending 3rd August.	Week ending 10th August.	Week ending 17th August.	Week ending 24th August.	Week ending 31st August.	Week ending 7th September.	Week ending 14th September.	Week ending 21st September.	Week ending 28th September.	Week ending 5th October.	Week ending 12th October.	Week ending 18th October.	Week ending 26th October.	Week ending 2nd November.	Week ending 9th November.	Week ending 16th November.	Week ending 23rd November.	Week ending 30th November.	Week ending 7th December.	Week ending 14th December.
EXCHANGE.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.
On England Bank Bills, Telegraphic Transfer	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 31/32d.	1s. 5 15/16d.	1s. 5 15/16d.	1s. 5 15/16d.	1s. 5 31/32d.	1s. 5 31/32d.
" " sight	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 7/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/16d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/32d.	1s. 6 1/16d.	1s. 6 1/16d.
First Class Credits ... ... 3 months'	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 8/16d.	1s. 6 7/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 8/16d.	1s. 6 8/16d.	1s. 6 3/16d.	1s. 6 8/16d.	1s. 6 8/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 3/16d.	1s. 6 5/32d.	1s. 6 5/32d.	1s. 6 5/32d.	1s. 6 3/16d.	1s. 6 3/16d.
" " " " 4 "	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.	1s. 6 1/2d.
" " " " 6 "	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 3/4d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.	1s. 6 23/32d.
Documents ... ... 3 "	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.	1s. 6 15/32d.
" " " " 4 "	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 9/16d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.	1s. 6 17/32d.
" " " " 6 "	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 13/16d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.	1s. 6 25/32d.
French Francs D/A ... ... sight	208 Nominal.	208 Nominal.	208 Nominal.	208 Nominal.	208 Nominal.	207 Nominal.	207 Nominal.	207 Nominal.	204 Nominal.	204 Nominal.	204 Nominal.	201 Nominal.	201 Nominal.	201 Nominal.	201 Nominal.	200 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.	199 Nominal.
" " " 3 months'	211	211	211	211	211	210	210	210	207½	204	204	204	204	204	204	203	202	202	202	202	202	202	202	202
On Calcutta Bank Telegraphic Transfer ...	100 1/32	100 1/32	100 1/32	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/16	100 1/32	100 1/32	100 1/16
Telegraphic Transfers ... ... per 100 Dollars	Rs. a. p. H. 217 12 0	Rs. a. p. 220 4 0	Rs. a. p. 220 12 0	Rs. a. p. 220 12 0	Rs. a. p. 222 12 0	Rs. a. p. 222 12 0	Rs. a. p. 223 0 0	Rs. a. p. 253 0 0	Rs. a. p. 242 8 0	Rs. a. p. 245 0 0	Rs. a. p. 250 8 0	Rs. a. p. 251 0 0	Rs. a. p. 251 0 0	Rs. a. p. 240 8 0	Rs. a. p. 228 0 0	Rs. a. p. 228 0 0	Rs. a. p. 228 0 0	Rs. a. p. 224 0 0	Rs. a. p. 214 0 0	Rs. a. p. 226 0 0	Rs. a. p. 227 4 0	Rs. a. p. 225 0 0	Rs. a. p. 227 4 0
" " 100 Taels ...	S. 312 0 0	312 4 0	315 0 0	316 8 0	317 12 0	317 12 0	317 12 0	328 8 0	342 0 0	342 0 0	342 0 0	355 0 0	384 0 0	363 0 0	353 8 0	355 0 0	351 0 0	351 0 0	340 0 0	347 0 0	347 0 0	348 0 0	348 0 0	348 0 0
" " 100 Yens ...	J. 143 8 0	143 8 0	143 8 0	144 0 0	144 0 0	147 0 0	150 0 0	150 0 0	152 8 0	152 8 0	152 8 0	152 8 0	155 0 0	153 8 0	153 8 0	155 0 0	155 0 0	156 0 0	156 0 0	156 0 0	153 0 0	153 0 0	153 0 0	153 0 0
English Bar Gold, 100 touch (per tola)	32 4 0Nom.	32 4 0Nom.	32 8 0 Nom.	33 0 0Nom.	33 8 0Nom.	34 0 0Nom.	34 0 0Nom.	34 0 0Nom.	34 0 0Nom.	33 0 0Nom.	33 0 0Nom.	32 0 0	32 0 0	31 8 0	32 0 0	31 0 0	30 8 0	30 8 0	30 8 0Nom.	28 8 0Nom.	28 4 0Nom.	28 4 0 Nom	29 8 0 Nom.	30 0 0Nom.
Sovereigns	18 15 0	19 2 0	19 6 0	19 9 0	19 11 0	19 16 0	19 9 0	19 7 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0
Bar Silver (ex. Duty) ... ... Ready.	111 10 0	111 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	104 10 0	.....	.....	.....	102 10 0	97 10 0	88 10 0	85 2 0	90 10 0	94 10 0	94 10 0
Forward.	111 10 0	111 10 0	111 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	110 10 0	.....	.....	.....	.....	102 10 0	97 10 0	88 10 0	85 2 0	90 10 0	94 10 0	94 10 0
RATES OF DISCOUNT.																								
Bank Rate of Discount on Private Bills, 60 days' sight ... "	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6½ per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent.	per cent.
Bank Rate of Interest on demand loans on Government Securities	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	5 "	6 "	5 "	5 "	5 "	5 "	6 "	6 "	6 "	6 "	6 "	6 "	6 "	"
Rate of Interest in the Open Market on Government Paper	4 "	3½ "	3½ "	3 "	3 "	3 "	3 "	3 "	3 "	3½ "	3½ "	3½ "	4 "	4 "	4 "	4 "	4 "	5 "	5 "	5 "	5 "	5 "	5 "	"
GOVERNMENT SECURITIES.																								
Three-and-a-half per cent.	Rs. 65 4 0	Rs. 66 0 0	Rs. 67 8 0	Rs. 67 12 0	Rs. 67 12 0	Rs. 69 0 0	Rs. 69 8 0	Rs. 69 12 0	Rs. 70 4 0	Rs. 70 8 0	Rs. 70 8 0	Rs. 70 0 0	Rs. 70 4 0	Rs. 70 4 0	Rs. 71 0 0	Rs. 72 0 0	Rs. 74 0 0	Rs. 77 8 0	Rs. 79 8 0	Rs. 79 8 0	Rs. 79 0 0	Rs. 77 0 0	Rs. 75 0 0	Rs. 74 8 0
Three per cent.	" 55 0 0	" 55 0 0	" 57 0 0	" 57 0 0	" 57 0 0	" 59 0 0	" 58 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 60 0 0	" 61 0 0	" 62 0 0	" 64 0 0 Nominal	" 67 0 0Nom.	" 69 0 0	" 69 0 0	" 69 0 0	" 67 0 0	" 65 0 0	" 64 0 0
Memo. of Government Paper enfaced for London	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Government Paper enfaced from London to Bombay	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	" 18,000 0 0	Nil.	Nil.	" 10,000 0 0	" 800 0 0	Nil.	Nil.	Nil.	Rs. 5,000	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
IMPORTS.																								
PIECE-GOODS—																								
7lbs. 83in. 37½ yds. Grey Shirtings (per piece)	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.	No stock.
8lbs. 38in. 37½ to 38 yds. " " "	Rs. 18 8 0	Rs. 18 8 0	Rs. 18 8 0	Rs. 19 0 0	Rs. 21 0 0	Rs. 20 8 0	Rs. 21 8 0	Rs. 22 0 0	Rs. 22 0 0	Rs. 22 4 0	Rs. 22 0 0	Rs. 21 0 0	Rs. 20 0 0	Rs. 20 0 0 Nom.	Rs. 18 0 0 Nom.	Rs. 16 0 0	Rs. 14-0-0 to 15-0-0	Rs. 14 0 0	Rs. 14 0 0	Rs. 14 0 0Nom.	Rs. 12 8 0	Rs. 12 0 0	Rs. 12 0 0	Rs. 13 8 0
No. 40s Water Twist (per lb.)	" 2 5 0	" 2 5 0	" 2 5 0	" 2 5 0	" 2 6 0	" 2 6 6	2-4-0 to 2-5-0	2-6-0 to 2-7-0	2-6-0 to 2-7-0	" 2 6 6	" 2 8 0	" 2 7 6	" 2 6 6	" 2 6 6	" 2 6 0	" 2 4 0	" 2 2 0	" 1 15 0	No stock.	" 1 14 0	" 1 12 0	" 1 10 0	" 1 10 0	" 1 9 0
No. 30s " "	" 2 0 6	" 2 0 0	" 2 1 0	" 2 2 0	" 2 2 0	" 2 4 0	2-4-0 to 2-5-0	2-4-0 to 2-5-0	2-4-0 to 2-5-0	" 2 5 0	" 2 5 0	" 2 4 6	" 2 2 6	" 2 2 6	" 2 2 6	" 2 2 0	" 2 0 0	" 1 13 0	" 1 13 0	" 1 9 0	" 1 8 0	" 1 8 0	" 1 8 0	" 1 7 6
Yellow Metal " "	168 0 0	168 0 0	158 0 0	165 0 0	165 0 0	170 0 0	170 0 0	175 0 0	175 0 0	175 0 0	175 0 0	172 0 0	174 0 0	174 0 0	174 0 0	160 0 0	158 0 0	152 0 0	155 0 0	150 0 0	147 0 0	145 0 0	135 0 0	135 0 0
Belgian No. 2 Bar Iron (per candy of 746½ lbs.)	275 0 0	275 0 0	350 0 0	375 0 0	375 0 0	375 0 0	375 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	275 0 0	275 0 0	280 0 0
Basic Steel " " ...	275 0 0	275 0 0	350 0 0	375 0 0	375 0 0	375 0 0	375 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	325 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	300 0 0	275 0 0	275 0 0	280 0 0
Swedish Bar Iron " " ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sugar, Ordinary Crystals Best (per cwt. ex. Godown)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Mauritius Ordinary Grains, D to J. (per cwt. ex. Godown) ...	Rs. 18-2-0 to 18-6-0	Rs. 18-4-0 to 19-2-0	Rs. 18-12-0 to 19-0-0	Rs. 18-10-0 to 18-14-0	Rs. 18-12-0 to 19-0-0	Rs. 19-8-0 to 19-12-0	Rs. 18-12-0 to 19-0-0	Rs. 19-4-0 to 19-8-0	Rs. 19-4-0 to 19-8-0	Rs. 19-4-0 to 19-8-0	Rs. 19-4-0 to 19-8-0	Rs. 19-4-0 to 19-8-0	Rs. 19-6-0 to 19-10-0	Rs. 19-4-0 to 19-8-0	Rs. 19-2-0 to 19-6-0	Rs. 19-2-0 to 19-6-0	Rs. 19-2-0 to 19-6-0	Rs. 19-0-0 to 19-4-0	Rs. 18-8-0 to 18-12-0	Rs. 17-12-0 to 18-0-0	Rs. 17-12-0 to 18-0-0	Rs. 17-8-0 to 17-12-0	Rs. 16-8-0 to 16-12-0	Rs. 17-0-0 to 17-8-0
Do. China Best Soft White (per cwt. " "	" 20 0 0	" 20 8 0	" 20 10 0	" 20 12 0	" 20 14 0	" 21 4 0	" 21 0 0	" 21 4 0	" 21 4 0	" 21 8 0	" 21 12 0	" 21 10 0	" 21 10 0	" 21 10 0	" 21 10 0	" 21 10 0	" 21 10 0	" 21 10 0	" 21 0 0	" 21 6 0	" 21 0 0	" 20 4 0	" 20 10 0	" 20 12 0
Do. Java White Granulated T. M. O. quality (per cwt. ex. Godown)	" 17 15 0	" 18 9 0	" 18 7 0	" 18 7 0	" 18 9 0	" 19 15 0	" 19 3 0	" 19 11 0	" 19 13 0	" 19 15 0	" 20 1 0	" 19 11 0	" 19 13 0	" 19 11 0	" 19 10 0	" 19 12 0	" 19 14 0	" 20 2 0	" 19 4 0	" 18 12 0	" 18 12 0	" 18 8 0	" 17 14 0	" 18 6 0
Do. Japan ... ... " "	" 19 2 0	" 20 0 0	" 19 12 0	" 20 9 0	" 20 4 0	" 21 0 0	" 20 8 0	" 20 14 0	" 21 0 0	" 21 2 0	" 21 2 0	" 21 0 0	" 21 0 0	" 21 0 0	" 21 0	" 21 0 0	" 21 0 0	" 21 0 0	" 20 0 0	.....	" 20 8 0	" 20 3 0	" 18 8 0	" 19 8 0
Coal, Shaw's Best, Steam (per ton)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. " Ordinary	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Lawries' Desharghar "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. " Joyramdanga "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. " Anthracite "	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Re. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.	Rs. 6-0-0 Pits-mouth Rdy.
Do. Natal (St. George's & Dundee) "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Davison's West Hartley "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Cardiff "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Desharghur (Bengal) "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Jardine's Navigation (Bengal) "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Seebpore (Bengal) "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Bird's Navigation "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Singarini "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
EXPORTS.																								
COTTON—(Full-pressed; per candy of 784 lbs.)																								
H. G. Bengals (Railway Terms) ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
M. G. " ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 645 Dec.-Jan. 1919.	Rs. 606 Dec.-Jan. 1919.	Rs. 586 Dec.-Jan. 1919	Rs. 490	.....	.....	.....
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 815 Dec.-Jan. 1919.	Rs. 785 Dec.-Jan. 1919.	Rs. 780 to 785 Dec.-Jan. 1919.	Rs. 700 Dec.-Jan. 1919.	Rs. 735 Dec.-Jan. 1919.	Rs. 722 Dec.-Jan. 1919.	Rs. 705 Dec.-Jan. 1919	Rs. 690 Dec.-Jan. 1919.	Rs. 681 Dec.-Jan. 1919.	" 612 "	.....	" 506 "	" 475	Rs. 455 Dec.-Jan. 1919.	Rs. 435	Rs. 449 Dec.-Jan. 191
" Scind-Punjab " ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" 628 "	.....	526 "	" 478	.....	.....	.....
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Khandeish ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Dhamangaum—Poolgaum ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Nagpore and Kamptee ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Oomrawattee (Description) ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" Akola " Khamgaum—Karanja (Fair staple) ... ... Fine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 810 Dec.-Jan. 1919.	.....	.....	Rs. 798 Dec.-Jan.	.....	.....	.....	Rs. 528	Rs. 520 Dec.-Jan. 1919.	Rs. 520	Rs. 521 Dec.-Jan. 191
" " " ... ... F. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

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